



Business Responsibility and Sustainability Report (BRSR)

Section A: General Disclosures



I. Details of the listed entity

Jayaswal Neco Industries Limited was established in the year 1972 having its registered office at Nagpur, Maharashtra. With strong footprint in the manufacturing of comprehensive Iron and steel, automotive and construction castings along with the captive mining of iron ore & limestone mines, the Company has become one of the leading Company in the alloy steel manufacturing sector. Iron ore & limestone is sourced from the captive mines located in the Chhattisgarh & Maharashtra for meeting the requirement of the integrated steel plant. The finished product portfolio of the Company comprises of Rolled Products, Billets, Sponge Iron, Pellet, Pig Iron & Skull and Iron & Steel Castings.

The Company is certified with Integrated Management System (IMS) and International Automotive Task Force (IATF) for its most stringent quality management system ensuring optimised processes promoting efficiency, focussing on systematic processes, increased customer satisfaction and continual improvement. The Company through its diverse product portfolio caters the requirement of automotive, engineering, power, railways, cement, construction, agriculture equipment, bearings, structural and fastener manufacturing industries in India.

1.	Corporate Identity Number (CIN) of the Listed Entity	L28920MH1972PLC016154
2.	Name of the Listed Entity	Jayaswal Neco Industries Limited (JNIL)
3.	Year of Incorporation	1972
4.	Registered office address	F-8, MIDC Industrial Area, Hingna Road, Nagpur – 440 016
5.	Corporate office address	D-3/1, Central MIDC Road, Hingna MIDC Industrial Area, Nagpur – 440 016
6.	E-mail	contact@necoindia.com
7.	Telephone	Registered Office - 07104 - 237276, 237471, 237472
8.	Website	www.necoindia.com
9.	Financial year for which reporting is being done	FY 2023-24
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) BSE Limited (BSE)
11.	Paid-up Capital (Rs. in lakhs)	97,099.82
12.	Name and contact details (telephone, e-mail address) of the person for BRSR Reporting	Shri Sangram Keshari Swain Executive Director Telephone number: 07721-264264 E-mail ID: sangram.swain@necoindia.com
13.	Reporting boundary	The disclosure under this BRSR is on standalone basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing of Iron and Steel	Metal and Metal Products	100

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

Sl. No.	Product/Services	NIC Code	% of total Turnover contributed
1.	Billets/ Rolled Products/ Pellet/ Pig Iron & Skull/ Sponge Iron	2410	90.58%
2.	Iron & Steel Castings	2431	9.42%

III. Operations

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

Sl. No.	Location	Number of plants	Number of offices	Total
1.	National	5	15	20
2.	International	Nil	Nil	Nil

19. Markets served by the entity

a) Number of locations

Sl. No.	Locations	Number
1.	National (Number of States)	28 States and 8 Union Territories
2.	International (Number of Countries)	7

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

Out of the total turnover of ₹ 5933.55 crores on standalone basis, the percentage of revenue from exports contribute to 0.75% (₹ 44.49 crores).

c) A brief on types of customers

JNIL is one of the largest alloy steel and ferrous casters in India. The product portfolio of Steel Plant Division of the Company comprises of wire rods, bars, bright bars, steel billets, pig iron, sponge iron and pellets. These high-quality products are having wide variety of applications in automotive, auto components, engineering, power, railways and construction sectors. The Company's major Steel Segment customers belong to Tier-2 manufacturing category who are delivering products and services to Original Equipment Manufacturers (OEMs).

The Engineering Casting and Automotive Casting Divisions are majorly involved in the production of cylinder heads, housings, hubs, carrier housing, parts for backhoe loader, R&B plates for metro rails, steel valves castings etc. which are used in the tractor manufacturing, construction application, petroleum refineries, irrigation, railways and commercial vehicles manufacturing.

The Centricast and Construction Casting Division of the Company are manufacturing pipes, fittings, manhole covers used in various construction activities.

JNIL through its products is catering to prestigious agencies/ companies including government, semi-government, public sector undertaking, municipal corporations, corporate clients, builders & civil contractors and EPC contractors.

IV. Employees

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	4261	4235	99.39%	26	0.61%
2.	Other than permanent (E)	Nil	Nil	NA	Nil	NA
3.	Total employees (D+E)	4261	4235	99.39%	26	0.61%
Workers						
4.	Permanent (F)	Nil	Nil	NA	Nil	NA
5.	Other than permanent (G)	5242	4918	93.82%	324	6.18%
6.	Total workers (F+G)	5242	4918	93.82%	324	6.18%

**b) Differently abled Employees and workers:**

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	1	1	100%	Nil	NA
2.	Other than permanent (E)	Nil	Nil	NA	Nil	NA
3.	Total Differently abled employees (D+E)	1	1	100%	Nil	NA
Differently abled Workers						
4.	Permanent (F)	Nil	Nil	NA	Nil	NA
5.	Other than permanent (G)	Nil	Nil	NA	Nil	NA
6.	Total Differently abled workers (F+G)	Nil	Nil	NA	Nil	NA

21. Participation/ Inclusion/ Representation of women.

	Total No. (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	1	9.09%
Key Management Personnel	5	Nil	NA

22. Turnover rate for permanent employees and workers.

Category	FY 2023-24			FY 2022-23			FY 2021-22		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	5.96%	14.81%	6.01%	8.48%	7.27%	8.47%	6.33%	7.41%	6.33%
Permanent workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

V. Holding, Subsidiary and Associate Companies (including Joint ventures)

23. Names of holding/ subsidiary/ associate companies/ joint ventures.

Sl. 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.	Maa Usha Urja Limited	Associate	31.63%*	No

* 4,13,600 (5.17%) Equity shares of ₹ 10/- each are held by the Company jointly with Anurag Sales and Services Private Limited (the beneficial owner).

* 21,16,400 (26.46%) Equity shares of ₹ 10/- each are held by the Company jointly with Nine Star Plastic Packaging Services Private Limited (the beneficial owner).

VI. CSR details

24. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes
- ii. If yes, Turnover – (in ₹) 5,933.55 crores
- iii. Net worth - (in ₹) 2,018.44 crores

VII. Transparency and Disclosures Compliances

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

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 2023-24			FY 2022-23		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities		Nil	Nil	Nil	Nil	Nil	
Investors (Other than Shareholders)		Nil	Nil	Nil	Nil	Nil	
Shareholders	Yes, www.necoindia.com/corporate-governance.php	1	Nil	Nil	Nil	Nil	
Employees and workers		337	Nil	Nil	357	Nil	
Customers		116	Nil	Nil	208	Nil	
Value Chain Partners		Nil	Nil	Nil	Nil	Nil	
Other (please specify)		Nil	Nil	Nil	Nil	Nil	

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Environment					
1.	GHG Emission & Climate Change	Risk & Opportunity	<p>Risk:</p> <ul style="list-style-type: none"> The steel manufacturing process is energy and carbon intensive process due to dependency on fossil fuels to meet the energy requirements which leads to emission of greenhouse gases. If climate change related risks are not addressed in a timely manner, it may pose to several physical and transition risks for the Company. The gaining importance on sustainability globally mandates the Company to switch towards production of low carbon footprint products. Stringent regulatory criteria and emission norms may force the Company to switch to technologically advanced equipment, systems and processes to minimise energy consumption and GHG emission which in turn incurs huge expenditure and time to transform the business meeting the requirements. <p>Opportunity:</p> <ul style="list-style-type: none"> Switching to energy efficient equipment and optimisation of processes, conserves energy and resources leading to reduction in the operational expenditure of the Company. Transformation to low carbon may attract environmentally conscious customers, gaining competitive advantage, increasing market share and revenue for the Company. Good performance on sustainability aspects may attract green finance with lower interest rates. 	<ul style="list-style-type: none"> Increase the percentage of renewable energy in the total energy mix, switch to cleaner fuels with lesser GHG emissions, deploy energy efficient equipment & processes and enhance energy recovery through installation of additional waste heat recovery systems and utilisation of byproduct gases, subject to financial constraints. Conduct energy audits and implement energy conservation measures wherever possible. Implement circular economy model by enhancing the reuse & recycling percentage of waste, water conservation through reuse of treated wastewater. 	Positive and Negative
2.	Water and Wastewater Management	Opportunity	<ul style="list-style-type: none"> Treatment and reuse of treated wastewater reduces the dependency on freshwater resources and minimises the water procurement costs. Improvement of water utilisation efficiency mitigates the water related risks for the Company. 	<ul style="list-style-type: none"> Practice conservation of water by deployment of water efficient equipment and processes in operations & cleaning activities. Maintain Zero Liquid Discharge (ZLD) across all facilities by ensuring 100% treatment and reuse of wastewater within operations to reduce the dependency on freshwater resources. Conduct water audits and implement water conservation measures and prevent water leakages, wherever required. Practice rainwater harvesting to conserve rainwater. 	Positive



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<ul style="list-style-type: none"> Conduct water risk assessment wherever necessary and mitigate business related risks due to dependency on water resources. Maintain water inventory and track the water utilisation efficiency. 	
3.	Energy Management	Risk	<ul style="list-style-type: none"> Steel production process is energy intensive process leading to higher carbon emission. Higher energy consumption and reliance on thermal energy for sourcing energy requirements increases the carbon footprint of the Company. 	<ul style="list-style-type: none"> Conduct energy audits and implement energy conservation measures, deploy energy efficient equipment and processes. Switch to renewable energy in phase wise by reducing the dependency on thermal energy subject to financial constraints. Optimise the existing processes to conserve energy. 	Negative
4.	Waste management	Opportunity	<ul style="list-style-type: none"> Recycling and reuse of waste-steel scrap and other waste materials reduces the dependency on natural resources and also conserves energy associated with raw material extraction, processing and transportation. Promoting reuse and recycling reduces the waste disposal costs and mitigates environmental risks which may arise in waste disposal process. 	<ul style="list-style-type: none"> Implement circular economy by recycling and reuse of waste materials which in turn conserves natural resources and reduces raw material procurement costs. Achieve Zero Waste by identifying potential opportunities for waste utilisation in industrial applications. 	Positive
5.	Sustainable Sourcing	Opportunity	<ul style="list-style-type: none"> Practicing sustainable sourcing of raw materials mitigate risks associated with resource depletion and environmental degradation. Transformation from linear economy to circular economy improves operational efficiency. Ensure compliance with stringent environmental regulations due to lesser environmental footprint of the products. Enhances the market share by attracting the environmentally conscious customers of steel products. 	<ul style="list-style-type: none"> Ensure strict adherence to Supplier Code of Conduct by all value chain partners to the extent possible. Encourage value chain partners on environmental stewardship and ethical labour practices. Conserve natural resources by minimising the consumption of natural resources and improving the productivity of the Company. Promote circular economy principles and practices in the operations of the Company. Increase the percentage of renewable energy in the total energy procured. 	Positive
6.	Biodiversity	Opportunity	<ul style="list-style-type: none"> Improvement of biodiversity helps in protecting and restoring ecosystems. Protection of habitats by implementation of biodiversity conservation activities, strengthen the community relations and also helps in achieving environmental and social goals, targets and commitments of the Company. Implementation of biodiversity initiatives to protect local flora and fauna brings reputation and brand value for the Company. 	<ul style="list-style-type: none"> Conduct plantation drives to improve the percentage of green areas. Adopt sustainable land use practices for iron ore mining activities to minimise the impact on local ecosystem. Reduce air emissions by utilising the energy potential of byproduct gases. 	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Human Rights Practices	Risk	<ul style="list-style-type: none"> Violation of human rights and labour laws may lead to stringent action by regulatory agencies which in turn affect the brand value and reputation of the Company. Non-compliance to labour laws may negatively affect the employee morale leading to decrease in productivity and increase in turnover rate. Non-adherence to human rights principles may lead to protests by employees and workers causing disruption of operations and supply chain of the Company. 	<ul style="list-style-type: none"> Conduct continuous monitoring to identify & mitigate human rights related violations in the operations. Align human rights related policies, procedures and practices in compliance with the applicable laws. Encourage value chain partners on human rights related aspects and mitigate the associated risks. Conduct training programmes to employees and workers on basic human rights. Establish the grievance redressal mechanism for reporting human rights related violations. Ensure equal opportunity, fair compensation, good working conditions and overall well-being of all employees and workers. 	Negative
8.	Employee Diversity	Opportunity	<ul style="list-style-type: none"> Improving diversity brings diverse skill sets covering broader subject areas leading to innovation and sustainable development of the Company. Increasing the percentage of diversity results in better performance and productivity. 	<ul style="list-style-type: none"> Formulated and implemented equality and diversity policy. Hire employees from diverse backgrounds and skill sets. Empower women and provide adequate representation at various hierarchies to the extent possible. 	Positive
9.	Employee Practices and Benefits	Opportunity	<ul style="list-style-type: none"> Employees are the valuable assets for the Company and their technical and leadership capabilities helps in delivering exceptional results. 	<ul style="list-style-type: none"> Motivate and empower employees in achieving their career aspirations. Provide equal opportunities for professional growth of all employees and workers. Provide healthy and safe working conditions. 	Positive
10.	Employee development and Engagement	Opportunity	<ul style="list-style-type: none"> Employees with necessary skill set, experience and expertise improves operational efficiency and also ensures sustainable growth by mitigating business disruptions. Employee well-being and satisfaction helps in improving operational efficiency, productivity and overall growth of the Company. 	<ul style="list-style-type: none"> Conduct regular training programmes for technical and leadership skills of employees and workers. Ensure personal well-being of employees and workers. Conduct employee satisfaction survey and take measures to address their concerns. Obtained Great Place to Work certification. 	Positive
11.	Employee volunteering/CSR	Opportunity	<ul style="list-style-type: none"> Implementation of CSR programmes for uplifting of vulnerable and local communities in nearby local communities where we operate mitigates the local conflict. Strengthening of relations with the local communities can create a positive impact on the society. Implementation of CSR programmes enhances the brand value and reputation of the Company. 	<ul style="list-style-type: none"> Understand the requirements of local communities and implement suitable CSR programmes. Create livelihood opportunities for upliftment of vulnerable and marginalised groups in the local communities. Provide healthcare facilities in nearby local communities for their well-being. Conduct plantation drives to improve green area mitigating pollution and development of aesthetic environment. Establish CSR grievance redressal mechanism and ensure timely resolution of complaints. Ensure periodical interaction with the local communities to maintain cordial relationship. 	Positive



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12.	Occupational Health & Safety	Risk	<ul style="list-style-type: none"> Working with heavy machinery and equipment poses several health & safety related risks to employees and workers. Operations in the steel manufacturing may lead to exposure of employees and workers to physical hazards, chemical hazards and high temperatures. Improper working conditions and adequate safety measures may lead to several health & safety and ergonomic risks to employees and workers. Health & safety incidents and accidents can lead to disruption of operations and also enforces legal action through regulatory agencies. 	<ul style="list-style-type: none"> Identify workplace hazards and implement mitigation measures in timely manner. Conduct regular training programmes on best industrial health & safety measures. Also conduct medical camps and check-up on periodic basis for the benefits of employees. Ensure compliance with health & safety laws, regulations and guidelines. Obtained ISO 45001:2018 (Occupational Health and Safety Management System certification). Mandate Personal Protective Equipment (PPE) to employees and workers prior to entry into the facilities as required. Diagnose employees and workers for occupational & non-occupational diseases and provide necessary treatment. Conduct periodical audits and identify improvement areas for health & safety measures. 	Negative
13.	Supply Chain Sustainability	Opportunity	<ul style="list-style-type: none"> Adopting sustainable supply chain management framework avoids business disruptions of Company. Implementation of sustainability across value chain of the Company ensures timely delivery of goods and services. 	<ul style="list-style-type: none"> Ensures suppliers adhere to the Supplier Code of Conduct (SCoC). Diversify the suppliers to ensure the continuous delivery of products and services even in adverse conditions. Review the performance of suppliers on ESG parameters in phase wise manner prioritising Tier-1 suppliers in first phase. 	Positive
14.	Business Ethics	Opportunity	<ul style="list-style-type: none"> Operating the business in an ethical manner by ensuring integrity, transparency and accountability, ensures long-term growth and success of the Company. Adopting good governance practices and compliance with relevant local laws mitigates business related risks. Strengthening business relationships in transparent manner gains customer trust and enhances brand value of the Company. 	<ul style="list-style-type: none"> Ensure all employees of the Company strictly adhere to the Company's Code of Conduct. Implement ethical business practices by adopting appropriate policies, systems and practices. Set robust internal controls to prevent, detect and rectify unethical business practices. 	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
15.	Board Diversity & Independence	Opportunity	<ul style="list-style-type: none"> Improving board diversity brings diverse perspectives and experience leading to good decision-making. Independent directors reduces the potential conflicts of interest facilitating effective governance and accountability. Adequate representation of independent directors and board diversity mitigates various business-related risks in proactive manner. Diversifying board helps in achieving operational and business excellence and also improves financial performance of the Company. 	<ul style="list-style-type: none"> Follow extant regulatory requirements for board diversity and independence. Hire board of directors with diverse experience in various subjects relevant to the business. Ensure adequate representation of independent directors to protect the interests of all stakeholders. Enhance transparency by ensuring board diversity and independence. 	Positive
16.	ESG oversight	Opportunity	<ul style="list-style-type: none"> ESG oversight mitigates various business-related risks under Environment, Social and Governance pillars. Implementation of ESG ensures sustainable growth of the Company promoting circular economy, minimising carbon footprint, conservation of resources and protecting the environment. Brings enhanced reputation as there is gaining importance towards responsible business practices globally. Avoids business disruptions and ensures long-term sustainable growth of the Company. Attracts green funds at lower interest rates as there is lower business risks for the Company due to implementation of ESG. 	<ul style="list-style-type: none"> Conducted materiality assessment and identified relevant material issues for the Company. Committed to implement ESG aspects viz. phase wise reduction of carbon footprints, uplift the livelihood of vulnerable and marginalised communities, follow robust governance practices. Embed ESG related risks in the enterprise level risk management framework. Gradually adopt global frameworks for disclosure of sustainability performance of the Company in a transparent manner. 	Positive
17.	Transparency, Accountability & Reporting	Opportunity	<ul style="list-style-type: none"> Maintaining transparency and accountability in the reporting builds trust and confidence in the stakeholders. Provides reliable information to investors to make informed decisions on green financing. Timely reporting in transparent manner fulfills various disclosure requirements as per local laws and mitigates compliance related risks. 	<ul style="list-style-type: none"> Conduct regular audits to identify various disclosure requirements. Establish comprehensive reporting systems for financial and non-financial reporting systems. Adopt appropriate disclosure mechanism for timely communication of information to internal and external stakeholders of the Company. Ensure open dialogue with stakeholders and deliver the relevant information in a timely manner meeting their expectations. Publicly disclose the performance of the Company on an annual/ quarterly basis as per the regulatory requirements. 	Positive



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.

Sl. No.	Principle Description	Reference of Company's Policies
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	<ul style="list-style-type: none"> Anti-corruption & Anti-bribery (https://www.necoindia.com/pdf/investor/corporate-governance/Anti%20Bribery%20Policy.pdf) Whistle-blower Policy (https://www.necoindia.com/pdf/Vigil-Mechanism-Whistle-Blower-Policy.pdf) Code of conduct for Board & Senior management (https://www.necoindia.com/images/investor/corporate-governance/Code-of-Conduct-for-Director-and-Senior-Management-Personnel.pdf) Employee's Code of Conduct (https://www.necoindia.com/images/investor/corporate-governance/Code-of-Conduct-for-Employees.pdf)
P2	Businesses should provide goods and services in a manner that is sustainable and safe	<ul style="list-style-type: none"> Supply Chain Policy (https://www.necoindia.com/pdf/investor/corporate-governance/6.Supply%20Chain%20Policy_JNIL.pdf) Supplier code of conduct (https://www.necoindia.com/pdf/investor/corporate-governance/7.Supplier%20Code%20of%20Conduct_JNIL.pdf) ESG Policy (https://www.necoindia.com/pdf/investor/corporate-governance/4.ESG%20Policy_JNIL.pdf)
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	<ul style="list-style-type: none"> Policy on Employee Well-Being (https://www.necoindia.com/pdf/investor/corporate-governance/Policy%20on%20employee%20well%20being.pdf) Policy on redressal of sexual harassment at workplace (https://www.necoindia.com/wp-content/uploads/2018/01/Policy-on-Sexual-Harassment.pdf) Environment Health & Safety Policy (https://www.necoindia.com/pdf/investor/corporate-governance/Environment,%20Health%20And%20Safety%20Policy.pdf) Equal opportunity policy (https://www.necoindia.com/pdf/investor/corporate-governance/5.Equal%20Opportunity%20Policy_JNIL.pdf)
P4	Businesses should respect the interests of and be responsive to all its stakeholders	<ul style="list-style-type: none"> Stakeholder engagement policy (https://www.necoindia.com/Remuneration%20Policy%20%20%20(Last%20Updated%20on%2003.11.2023).:/www.necoindia.com/pdf/investor/corporate-governance/Stakeholder%20engagement%20policy.pdf)
P5	Businesses should respect and promote human rights	<ul style="list-style-type: none"> Whistle-blower policy (https://www.necoindia.com/pdf/Vigil-Mechanism-Whistle-Blower-Policy.pdf) Supply Chain Policy (https://www.necoindia.com/pdf/investor/corporate-governance/6.Supply%20Chain%20Policy_JNIL.pdf) Supplier code of conduct (https://www.necoindia.com/pdf/investor/corporate-governance/7.Supplier%20Code%20of%20Conduct_JNIL.pdf) Policy on redressal of sexual harassment at workplace (https://www.necoindia.com/wp-content/uploads/2018/01/Policy-on-Sexual-Harassment.pdf) Policy on Human Rights (https://www.necoindia.com/pdf/investor/corporate-governance/Policy%20on%20human%20rights.pdf)

Sl. No.	Principle Description	Reference of Company's Policies
P6	Businesses should respect and make efforts to protect and restore the environment	<ul style="list-style-type: none"> Environment, Health & Safety Policy (https://www.necoindia.com/pdf/investor/corporate-governance/Environment,%20Health%20And%20Safety%20Policy.pdf) ESG Policy (https://www.necoindia.com/pdf/investor/corporate-governance/4.ESG%20Policy_JNIL.pdf) Supply Chain Policy (https://www.necoindia.com/pdf/investor/corporate-governance/6.Supply%20Chain%20Policy_JNIL.pdf) Supplier code of conduct (https://www.necoindia.com/pdf/investor/corporate-governance/7.Supplier%20Code%20of%20Conduct_JNIL.pdf) Biodiversity Policy (https://www.necoindia.com/pdf/investor/corporate-governance/9.Biodiversity%20Policy_JNIL.pdf)
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	<ul style="list-style-type: none"> Policy on Responsible Advocacy (https://www.necoindia.com/pdf/investor/corporate-governance/Policy%20on%20responsible%20advocacy.pdf)
P8	Businesses should promote inclusive growth and equitable development	<ul style="list-style-type: none"> CSR Policy (https://www.necoindia.com/images/investor/corporate-governance/Corporate-Social-Responsibility-Policy-1.pdf)
P9	Businesses should engage with and provide value to their consumers in a responsible manner	<ul style="list-style-type: none"> Policy on Customer Service (https://www.necoindia.com/pdf/investor/corporate-governance/Policy%20on%20customer%20service.pdf) Stakeholder engagement policy (https://www.necoindia.com/Remuneration%20Policy%20%20%20(Last%20Updated%20on%2003.11.2023).:/www.necoindia.com/pdf/investor/corporate-governance/Stakeholder%20engagement%20policy.pdf) Data Privacy Policy (https://www.necoindia.com/pdf/investor/corporate-governance/3.Data%20Privacy%20Policy_JNIL.pdf)

Policy and Management processes

Points	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(c) Web-link of the Policies, if available	Web-link of policies covering 9 principles of NGRBCs is available at https://www.necoindia.com/corporate-governance.php								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	JNIL is well known for its standards and certifications which comprises of the following: <ul style="list-style-type: none"> ISO 14001:2015 (Environment Management System) ISO 9001:2015 (Quality Management System) ISO 45001:2018 (Occupational Health and Safety Management System) ISO:50001-2018 - Energy Management System (Certification Agency - TUV INDIA PVT. LTD). IATF 16949:2016 (Automotive Quality Management System) Award for TPM Excellence Category A - 2023 by Japan Institute of Plant Maintenance (JIPM) Great Place to Work certification. 								



Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has conducted materiality assessment to identify key ESG material issues relevant to the Company. Currently, the Company is in the process of baselining and setting the formal ESG related goals, targets and commitments. The Company is exploring to set the targets under ESG such as carbon neutrality, water positive, energy conservation, health & safety, creating positive impact in marginalised & vulnerable groups and digitalisation to enhance transparency in disclosure of information to the stakeholders.								
6 Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<p>Environment:</p> <ul style="list-style-type: none"> We have reduced 19% energy consumption in the FY 2023-24 compared to the FY 2022-23. Achieved and maintained Zero Liquid Discharge (ZLD) across all manufacturing facilities. <p>Social:</p> <ul style="list-style-type: none"> Created positive impact in more than 1,50,000 people through implementation of CSR programmes in nearby local communities where we operate. 								

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)	<p>We understand the importance of integrating the sustainability in the business strategy of the Company to ensure long-term growth in a sustainable manner mitigating various ESG related risks.</p> <p>We are also committed to maintain and enhance robust governance frameworks.</p> <p>As a responsible corporate, we always strive to reduce the environmental impact of our operations through deployment of cutting-edge technologies, optimisation of energy consumption, water conservation through implementation of Zero Liquid Discharge (ZLD), waste heat recovery, promoting circular economy and practicing ethical sourcing of minerals in a responsible manner.</p> <p>Our quest for inclusive and collective growth always drives us to implement the Corporate Social Responsibility (CSR) projects to uplift the marginalised and vulnerable groups in the local communities where we operate. We have implemented various CSR projects such as providing education, empowering women, livelihood opportunities and plantation activities enduring economic growth and positive impact in their lives.</p> <p>We uphold to practice highest ethical standards by adopting robust governance framework and ensure integrity, transparency and accountability. Embedding ESG related risks in the enterprise level risk management framework mitigates business risks and ensures long-term sustainable growth. We are committed to run our business in an ethical & responsible manner making our products greener and more sustainable.</p>								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	<p>The Board of Directors (BOD) is responsible for the implementation and oversight of the Business Responsibility policies. The Business Responsibility Policies are driven by our Executive Director.</p> <p>Shri Sangram Keshari Swain Executive Director Telephone number 07721-264264 E-mail ID: sangram.swain@necoindia.com</p>								
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.	<p>Yes, the Board of Directors (BOD) is responsible to take collective decision on sustainability related aspects. We have constituted several committees of the BOD to track the performance of the Company and take appropriate decisions ensuring setting and execution of the ESG goals and targets. The committees comprise of:</p> <ul style="list-style-type: none"> Audit Committee Nomination & Remuneration Committee Risk Management Committee Stakeholders Relationship Committee Corporate Social Responsibility Committee <p>These Committees work jointly in coordination with the BOD on implementation of roadmap for the sustainability journey.</p>								

10 Details of Review of NGRBCs by the Company.	<p>a) Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee</p> <table border="1"> <thead> <tr> <th>Subject for Review</th> <th>P1</th> <th>P2</th> <th>P3</th> <th>P4</th> <th>P5</th> <th>P6</th> <th>P7</th> <th>P8</th> <th>P9</th> </tr> </thead> <tbody> <tr> <td>1 Performance against above policies and follow up action</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> </tr> </tbody> </table> <p>b) Frequency (Annually (A)/ Half yearly/ Quarterly/ Any other – please specify)</p> <table border="1"> <thead> <tr> <th>Subject for Review</th> <th>P1</th> <th>P2</th> <th>P3</th> <th>P4</th> <th>P5</th> <th>P6</th> <th>P7</th> <th>P8</th> <th>P9</th> </tr> </thead> <tbody> <tr> <td>1 Performance against above policies and follow up action</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> </tr> <tr> <td>2 Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> <td>A</td> </tr> </tbody> </table>									Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9	1 Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9	1 Performance against above policies and follow up action	A	A	A	A	A	A	A	A	A	2 Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	A	A	A	A	A	A	A	A	A
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Section C: Principle-wise performance disclosure

PRINCIPLE 1: Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.



We endeavour to uphold the principles and practices of corporate governance to ensure transparency, integrity, accountability and regulatory compliance throughout our systems, procedures and practices to operate the Company in an ethical manner. Our periodical internal audit strengthens the governance processes by identifying the areas of improvement, evaluating the efficacy and adequacy of internal control systems. We have established robust internal controls, compliance monitoring systems and quality assurance processes.

The Code of Conduct of the Company ensures strict adherence of policies and procedures by employees to operate the business in an ethical and transparent manner. We have made significant progress in the area of sustainability by embedding environmentally conscious decisions in the operations and ethical & responsible business practices in the business strategy of the Company.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the FY 2024

Segment	Total number of training & awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Operations Management, Industry Outlook, NGRBC Policies and Regulatory Compliance	100%
Key Managerial Personnel	4	Operations Management, Industry Outlook, NGRBC Policies and Regulatory Compliance	100%
Employees other than BoD and KMPs	6	TPM, Health & Safety, Quality, ESG, Technical /Skill Upgradation and Human Rights	91.46%
Workers	3	Health & Safety, Skill Upgradation and Human Rights	93.77%



2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by its directors/KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2024.

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	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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

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

Yes, JNIL has anti-corruption and anti-bribery (ACAB) policy which emphasises zero-tolerance approach to bribery and corruption activities. The ACAB policy covers the principles of anti-corruption and anti-bribery laws and provides necessary information & guidance about how to recognise, deal and report with bribery and corruption. This policy is applicable to all employees, workers and value chain partners of the Company and ensures business is conducted in an ethical manner in line with the applicable laws, regulations and guidelines. ACAB policy is also applicable to our value chain partners which is ensured through Supplier Code of Conduct (SCoC). Any violation of ACAB policy may result in disciplinary action, up to and including dismissal.

The complaints pertaining to violation or breach of ACAB policy shall be reported to the respective manager, human resources department for further action under the supervision of Chairman or Managing Director or Executive Director. The Company would protect employee or worker from detrimental treatment as a result of refusing to take part in bribery or corruption or reporting the complaints against the violation or breach of ACAB policy. The ACAB policy is available at the web-link https://necoindia.com/pdf/investor/corporate-governance/1.Anticorruption%20Antibribery%20Policy_JNIL.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.

Segment	FY 2023-24	FY 2022-23
1 Directors	Nil	Nil
2 Key Managerial Personnel	Nil	Nil
3 Employees	Nil	Nil
4 Workers	Nil	Nil

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

Segment	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
1 Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
2 Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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 2023-24	FY 2022-23
Number of days of accounts payables	30.47	27.71

9. Openness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	66.87%	60.82%
	b) Number of trading houses where purchases are made from	861	934
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	54.93%	31.53%
Concentration of Sales	a) Sales to dealers/distributors as % of total sales	1.03%	1.07%
	b) Number of dealers/distributors to whom sales are made	24	24
	c) Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	83.67%	86.12%
Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	8.69%	6.90%
	b) Sales (Sales to related parties/Total Sales)	1.45%	1.92%
	c) Loans & advances (Loans & advances given to related parties/ Total loans & advances)	Nil	Nil
	d) Investments (Investments in related parties/Total Investments made)	Nil	Nil

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
		Nil

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. JNIL has Code of Conduct (CoC) in place for Directors and Senior Management based on the principles of integrity, transparency and business ethics and to set up appropriate standards for compliance with Corporate Governance. CoC ensures that the Directors and Senior Management must act in good faith and in such manner as they reasonably believe to be in the best interests of the Company. The Directors and Senior Management of the Company are expected to:

- Comply with all applicable laws, regulations, confidentiality obligations and other corporate policies of the Company.
- Follow all policies, procedures and internal control systems of the Company.
- Act honestly, in good faith and in the best interest of the Company.

The CoC of the Company do not allow the Directors and Senior Management Personnel enter into any transaction or engage in any practice, directly or indirectly, that would tend to influence him/her to act in any manner other than in the best interests of the Company. The existing procedures ensures Director and Senior Management Personnel make a full disclosure to the Board of any transaction that they reasonably expect, could give rise to an actual conflict of interest with the Company and seek the Board's authorisation to pursue such transactions. Any suspected violation or conflict of interest shall be reported to the Chairman of the Board or Chairman of the Audit Committee for further investigation and subsequent action. The Code of Conduct for Directors and Senior Management Personnel is available at the web-link <https://necoindia.com/images/investor/corporate-governance/Code-of-Conduct-for-Director-and-Senior-Management-Personnel.pdf>



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



We implement stringent quality control measures to ensure that our iron and steel and casting products meet the quality standards and fulfill the needs and requirements of our customers. We enhance our operations by optimisation of resources through operational excellence, powered by technology, driven by innovation, creating delight and producing value added products.

We practice sourcing of materials and services in a responsible and ethical manner by protecting and preserving the natural resources mitigating the risks to the environment. Our quality assurance processes comprise of testing of raw materials, monitoring of production processes and inspection of products. All our industrial practices are aligned with the best practices of sustainability to ensure safe, responsible and sustainable business growth. Our operations are IMS (ISO 9001, 14001 & 45001) and TPM certified.

ESSENTIAL INDICATORS

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

Segment	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	Nil	100%	Capital expenditure incurred for deployment of energy efficient equipment & processes to conserve energy and reduce carbon emission.
Capex	0.85%	1.09%	

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

Yes. JNIL has an appropriate policy and procedures for sustainable sourcing of materials. All value chain partners of the Company are encouraged for adherence to the Supplier Code of Conduct (SCoC) for performing any kind of business activity with the Company. The SCoC covers the working conditions & employment practices, health & safety, environment and business ethics. The SCoC policy of the Company is available at the web-link https://necoindia.com/pdf/investor/corporate-governance/7.Supplier%20Code%20of%20Conduct_JNIL.pdf

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

Currently, we are developing a mechanism to estimate the percentage of materials sourced sustainably across all manufacturing facilities of the Company.

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Not Applicable. Our products do not contain any kind of plastic waste, e-waste, hazardous waste or other types of waste to reclaim for reusing, recycling and disposing at the end of life of the products.

- 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.**

Not Applicable.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
					We have not conducted LCA till date.

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

Name of Product/Service	Description of the risk/concern	Action Taken
		Not Applicable

- 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 2023-24	FY 2022-23
Nil	Nil	Nil

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

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other Waste	NA	NA	NA	NA	NA	NA

- 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

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



We provide a conducive and collaborative work environment to our workforce facilitating well-being, professional growth & development and ensuring harmony, pride, and trust. We foster a work culture with equity, dignity, inclusivity, diversity promoting diverse skill set of workforce for overall growth of the organisation. We enhance the capabilities of our workforce by conducting training programmes on skill upgradation in the areas of technical and managerial aspects, Total Productive Maintenance (TPM), problem solving and other training programmes for the identified skill gaps. We motivate the workforce to obtain necessary training, certifications and to achieve their career aspirations by harnessing their intrinsic potential.

We are committed to industrial safety and the digital practice of TPM which is driving force behind our operational excellence. Workforce is the greatest asset for our Company, and we ensure the safety in every facet of our operations through regular training programmes on health & safety, implementing safety regulations and performing periodical safety audits.

ESSENTIAL INDICATORS

- Details of measures for the well-being of employees:**

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	4235	854	20.16%	3292	77.73%	NA	NA	Nil	NA	Nil	NA
Female	26	2	7.69%	10	38.46%	26	100%	NA	NA	Nil	NA
Total	4261	856	20.09%	3302	77.49%	26	0.61%	Nil	NA	Nil	NA
Other than Permanent Employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent workers											
Male	4918	3673	74.69%	3673	74.69%	NA	NA	Nil	NA	Nil	NA
Female	324	181	55.86%	181	55.86%	324	100%	Nil	NA	Nil	NA
Total	5242	3854	73.52%	3854	73.52%	324	6.18%	Nil	NA	Nil	NA

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.17%	0.16%

2. Details of retirement benefits for Current and Previous Financial Years.

Sl. No.	Benefits	FY 2023-24			FY 2022-23		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/ N/ NA)	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/ NA)
1	PF	100%	100%	Yes	100%	100%	Yes
2	Gratuity	100%	100%	Yes	100%	100%	Yes
3	ESI	100%	100%	Yes	100%	100%	Yes
4	Others – please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces - Are the premises/offices of the entity accessible to differently abled employees, 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.

Yes. All premises and offices of the Company are accessible to differently able employees.

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. JNIL has an equal opportunity policy in accordance with the provisions of Rights of Persons with Disabilities Act, 2016. The Company strictly prohibits discrimination and harassment of any type and affords equal employment opportunities to employees and applicants without regard to race, colour, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, national origin, disability status, genetic information, protected veteran status or any other characteristic protected by law.

We do not discriminate with respect to any aspect of the employment relationship including the hiring/selection process, promotions, transfers, provision of training opportunities, compensation, employee benefits, termination or retirement policies and disciplinary practices. We provide fair remuneration ensuring that the compensation packages are equitable, competitive, and commensurate with the nature of the work performed, as well as the skills, qualifications, and experience of the respective individuals. We adhere to applicable laws and regulations governing wages and maintain transparency in our compensation packages. Equal opportunity policy of the Company is available at the web-link https://www.necoindia.com/pdf/investor/corporate-governance/5.Equal%20Opportunity%20Policy_JNIL.pdf

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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)
1 Permanent workers	Yes. We have a grievance redressal mechanism along with detailed procedures for redressal of grievances under various policies covering employees and workers. 1. Employees and workers can report their grievances to their Head of Department (HoD) or Human Resource Department of the Company. 2. Workers hired through third party agencies can report the grievances to their respective agencies. If not resolved, workers can bring their grievances to the notice of the Human Resource Department of the Company for further proceedings. All stakeholders are made aware of the existing grievance redressal mechanisms and channels of communication.
2 Other than Permanent Workers	
3 Permanent Employees	
4 Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	4261	140	3.29%	4252	135	3.17%
Male	4235	135	3.19%	4224	130	3.08%
Female	26	5	19.23%	28	5	17.86%
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers.

Category	Total (A)	FY 2023-24				FY 2022-23				
		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	4235	1984	46.85%	3681	86.92%	4224	1484	35.13%	2667	63.14%
Female	26	3	11.54%	18	69.23%	28	18	64.29%	14	50.00%
Total	4261	1987	46.63%	3699	86.81%	4252	1502	35.32%	2681	63.05%
Workers										
Male	4918	4417	89.81%	1893	38.49%	3997	3459	86.54%	1725	43.16%
Female	324	299	92.28%	226	69.75%	156	90	57.69%	75	48.08%
Total	5242	4716	89.97%	2119	40.42%	4153	3549	85.46%	1800	43.34%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4235	4095	96.69%	4224	3591	85.01%
Female	26	26	100.00%	28	21	75.00%
Total	4261	4121	96.71%	4252	3612	84.95%
Workers						
Male	4918	Nil	NA	3997	Nil	NA
Female	324	Nil	NA	156	Nil	NA
Total	5242	Nil	NA	4153	Nil	NA

10. Health and Safety Management System.**a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

Yes. We have implemented an occupational health & safety management system across all manufacturing facilities and offices of the Company. We continuously track the performance of the Company on health & safety related Key



Performance Indicators (KPIs) through a well-established governance structure at every manufacturing facility and office location. Our major manufacturing facilities are compliant with IMS Audit System (ISO 45001 standard requirements), 5S and TPM system covering employees, workers and value chain partners of the Company. Health & Safety policies, standards, procedures & systems are in place in line with the requirements of applicable laws and ISO standards.

We conduct periodical monitoring to identify and mitigate health & safety related risks. We also display detailed instructions for performing various tasks, workplace hazards and remedial measures to be undertaken in case of exposure to workplace hazards. Health & Safety department conduct awareness sessions and communicates emergency contact numbers, exit plans, emergency siren indicators, fire alarms, signboards, safety precaution, safety instructions, PPE matrix, firefighting techniques, evacuation plan etc. prior to deployment of employees and workers at the manufacturing sites and office locations.

We have developed web-based online portal to cover important aspects related to Safety. It contains various features like:

- Online Reporting of Safety Observations/Inspections/Audits
- Near-miss Incident Reporting
- Safety Suggestions/new ideas
- JNIL Safety Standards
- Safety Checklists/Formats
- Cardinal Safety Rules

It is a step forward towards digitisation and making our plant an "Accident-Free Zone".

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

We have detailed processes, systems and procedures to identify work related hazards and risks on routine and non-routine basis which comprises of:

On Routine Basis:

1. Comprehensive Hazard Identification and Risk Assessment (HIRA) has been adopted across all manufacturing facilities. HIRA is a systematic process to evaluate all potential sources that causes harm and injury and hazards followed by risk analysis, risk evaluation and implementation of risk controls to mitigate the risks.
2. Hazards identification through safety inspections, safety patrolling and Cross-Functional Audits.
3. Third-Party Safety Audits conducted by external competent agency as per schedule prescribed under the CG Rules. The implementation of risk mitigation and control measures shall be undertaken based on the recommendations given in the third-party safety audit report.
4. Near Miss incidents reported by various departments are addressed in timely- manner with necessary correction actions.
5. Kiken Yochi Training (KYT): Kiken means Hazard and Yochi means Prediction. KYT drill is conducted by a small group of people before starting a job and hazards are predicted by the workers themselves. The identified hazards are mitigated by establishing and abiding suitable controls followed by performing their duties in a safe and healthy manner without any harm.

On Non-routine Basis/Event Based:

1. Permit to Work System before commencing any maintenance/ repair/ shutdown.
2. Job Safety Analysis (JSA) is carried out and suitable control measures are implemented from time to time. Under JSA involves breakdown of each work activity into series of steps followed by the identification of risks and implementation of control measures.
3. Safety Manual with detailed procedure and guidelines in place to be followed under the circumstances of Major Shutdown (MSD) of manufacturing facilities.
4. Accident Investigation & CAPA (Corrective and Preventive Action) compliance procedures are in place to prevent its recurrence.
5. Horizontal deployment of CAPA is applicable to other departments or activities.

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

Yes, we have the following systems and procedures for workers across all manufacturing facilities to report work-related hazards.

1. HIRA process is followed by all workers to implement risk controls for the identified risks.
2. Mechanism to report near miss incidents, unsafe acts and conditions. The reporting network was established for the workmen through departmental safety office to communicate near miss incidents, unsafe acts and conditions.
3. KYT (Hazard Prediction, Control & Commitment) is conducted by the working crews at grass-root level before commencement of their job.
4. Roko-Toko: It means "Stop & Counsel". Whenever any unsafe act or condition is observed by an employee/workman, then he shouldn't walk at that specific location. The respective team members stop him and counsel about the safe practice/advice for correction of unsafe conditions as a precautionary measure to safeguard them.
5. Leadership Safety Walk is carried by the head of the department along with other team members in their respective operations area & interact with bottom-line workmen to understand and resolve health and safety related issues.
6. Safety interaction is carried out by implementing 6 tools such as plant-upkeep, positions of people, PPE, procedures, reactions of people, tools & equipment etc.
7. Departmental safety meetings are organised to monitor the progress on health & safety risk mitigation plan, timelines along with defined roles & responsibilities for implementation of health & safety risk mitigation plan.
8. An open house initiative was introduced in the month of March 2024 which is a platform where grass root workers and senior management can directly interact with each other. In this programme, all participants share their experiences and learnings, speak-up for the sake of safety and give suggestions for a safer workplace. Open House is conducted every Saturday as per the zone-wise schedule, on rotation basis. Apart from the above initiatives, several other programmes such as Safety Drama, Aap-Biti, Safety Song/Shayari/Slogan, etc. and other inspirational events are organised.

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

Yes.

11. Details of Safety related incidents Data:

Sl. No.	Safety Incident/Number	Category	FY 2023-24	FY 2022-23
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.78	1.76
		Workers	4.05	4.51
2	Total recordable work-related injuries	Employees	8	18
		Workers	51	45
3	No. of fatalities	Employees	1	0
		Workers	0	0
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	0	1

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

1. Monitoring of workplace and creating healthy workplace through dust mitigation, noise control, proper illumination across all manufacturing facilities for every six months.
2. Testing, calibration and certification of lifting machines, tools, tackles and pressure vessels as per the regulatory requirements.
3. Implementation of health & safety policy, systems, procedures and practices in compliance with health & safety laws, regulations and guidelines.
4. Organise safety committee meetings on a periodical basis.
5. Implementation on Onsite Emergency Plan approved by the Chief Inspector of Factories (CIF).
6. Implementation of HIRA by all departments.
7. Conducted weekly open house programmes involving grass root level workers.



8. Pre-start hazard prediction technique applied by the working personnel (KYT).
9. Internal cross functional audits by following various safety standards.
10. Periodical safety audits by third party agencies to identify the improvement areas for health & safety measures.
11. Conducted health & safety training programmes and awareness sessions for all employees and workers.
12. Audio-visual safety induction training through display of health & safety related video recordings.
13. Medical examination, diagnosis, acrophobic tests are conducted physically and through Virtual Reality (VR) system by Occupational Health Center (OHC) doctors for issuing height pass selection of workers.
14. Monthly assessment of safety performance is carried out by all department heads and senior officials of the Company.
15. Industrial Hygiene Study is conducted by an external third-party agency.
16. Pre-medical and periodical medical examinations are carried out for eye examination of crane operators, signalmen, loco pilots, etc. in compliance with the Health & Safety laws, regulations and guidelines.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	296	Nil	Nil	313	Nil	Nil
Health & Safety	41	Nil	Nil	44	Nil	Nil

14. Assessments for the year:

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

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

We have a robust Incident Investigation procedure in place to mitigate the health & safety related hazards. Accidents, near miss cases if any are investigated and necessary action is taken in timely manner mitigating the health & safety related risks. Corrective and Preventive Actions (CAPA) are implemented for the identified root causes of the safety related accidents and incidents. HIRA, JSA and HAZOP results were also considered for remedial measures and horizontal implementation of the same across various departments is carried out to avoid repetition of similar incidents.

LEADERSHIP INDICATORS

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

Yes.

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

A compliance monitoring is carried out for contractors to ensure deduction and payment of statutory dues. Monthly compliance check is carried out for remittance of PF and ESI etc.

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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	1	0	0	0
Workers	0	1	0	1

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

No

5. Details on assessment of value chain partners:

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

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

Not Applicable

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



We perform our operations with integrity, transparency and effectively communicate all business decisions in a timely manner to the stakeholders of the Company. The dissemination of crucial business decisions to stakeholders to gather their insights and mitigating their concerns builds trust and strengthens collaboration leveraging the collective growth and development. We ensure transparency through open dialogue in an ethical, transparent and sustainable manner promoting long-term association, growth and development of the Company.

By following ethical practices and transparency in the business, we have established an ecosystem facilitating active communication with stakeholders which brings harmony and maintains cordial relationship. A well-established stakeholder engagement plan with defined roles & responsibilities, channels of communication, procedures, an appropriate tracking and monitoring mechanisms are in place for effective and timely communication with all stakeholders of the Company. We also protect the interests of marginalised and vulnerable stakeholder groups by implementing Corporate Social Responsibility (CSR) projects in the nearby local communities where we operate.

ESSENTIAL INDICATORS

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

The stakeholder identification process comprises of 4 steps which includes stakeholder identification, review process, channels of communication and frequency of engagement protecting the interests of stakeholders and mitigate their concerns in a timely manner.

- Identification of stakeholders is carried out based on the stakeholder engagement plan considering influence, impact, legitimacy, interest and criticality of the respective stakeholders on Company's business operations, performance and growth.
- The stakeholder engagement plan is periodically reviewed and updated addressing the changes in the strategic decisions and significant operational related changes.
- Various modes of channels have been adopted for periodical communication with the identified stakeholders. The mode of communication has been decided based on need, accessibility, size and type of the stakeholder group.
- The frequency of interaction with the respective stakeholders varies based on the requirement for dissemination of information and addressing their concerns to strengthen the relationships and protect the interests of both the Company and Stakeholder groups.
- By adopting the stakeholder engagement plan, we have identified Shareholders, Customers, Suppliers, Employees, Communities, Lenders, Media and Government Agencies as Key Stakeholders for the Company.



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

Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	E-mail/ newspaper/ meetings	Quarterly/ half yearly/ annually/ as and when required	Update on business performance
Customers	No	E-mail/ newspaper/ con-call/ meetings	As and when required	Update on business performance and new product development/initiatives
Suppliers	No	E-mail/ newspaper/ con-call/ meetings	As and when required	Update on business performance and new product development/initiatives
Employees	No	E-mail/ con-call/ meetings	Ongoing and daily engagement	Update on policies/ achievement/ awards/ employee engagement initiatives/ training
Communities	Yes	Community Meetings	As and when required	Implementation of CSR Projects
Lenders	No	E-mails/ con-calls/ Meetings	Monthly/ quarterly/ annually	Business Performance, Cash Flow and Technical Monitoring, Approvals, Debt Service, Capital Expenditure and Financial Projections
Media	No	Engagement as per requirement	As and when required	To leverage the reach to share the business story with stakeholders
Government	No	Engagement as per requirement	As and when required	Engagements in forums to strengthen the relationship with Government and provide input into legislative development processes that affects the economy and the Company's operations.

LEADERSHIP INDICATORS

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

We periodically interact with the identified stakeholders through the stakeholder engagement plan. The insights and feedback from the respective stakeholders are taken through consultations via focused group discussions, surveys, e-mails and other modes of communication. The results of these consultations were submitted to the Board on need based basis for decision-making on various economic, environmental and social aspects.

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. Identification and prioritisation of Environment, Social and Governance (ESG) material issues relevant to the Company based on geographical location and nature of business is carried out by conducting materiality assessment. We have formulated the questionnaire for the identified stakeholders and conducted survey to capture their valuable inputs, insights towards ESG material topics and its relevance to the Company. Based on the outcome of survey results, materiality matrix has been developed prioritising the material issues into high, medium and low importance categories. The prioritised material issues under ESG were considered in preparation of policies, sustainability related business strategy, goals, targets and commitments.

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

In order to mitigate concerns of vulnerable and marginalised groups in the local communities where we operate, a dedicated grievance redressal mechanism and CSR committee is in place. The grievances were addressed in a timely manner and appropriate need-based CSR programmes are implemented for the welfare of vulnerable and marginalised groups. Our prime focus areas under CSR are providing necessary health care & education support, ensure environmental sustainability and implementation of rural development projects, etc.

PRINCIPLE 5: Businesses should respect and promote human rights



We build inclusive environment by treating everyone in the organisation with dignity, respect, equality and fairness regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights are the intrinsic freedoms that every person has the right to exercise individually or collectively without any hindrance wherever they perform their duties. The Company's human rights policy ensures strict adherence to zero tolerance towards discrimination, child labour, and forced labour across our business operations and value chain of the Company. We have a human rights policy with detailed procedures and guidelines to promptly identify, assess and mitigate potential risks and impacts pertaining to human rights.

We conduct regular training programmes on human rights to the workforce of the Company and value chain partners. Everyone associated with the Company while performing their duties should strictly adhere to the human rights policies, principles, procedures and grievance mechanisms to mitigate the human rights related risks in a timely manner. We periodically track and monitor various aspects of human rights comprising health & safety, fair compensation, labour rights, right to privacy and take appropriate steps to mitigate the risks if found.

ESSENTIAL INDICATORS

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	4261	3269	76.72%	4252	399	9.38%
Other than permanent	NA	NA	NA	NA	NA	NA
Total employees	4261	3269	76.72%	4252	399	9.38%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	5242	569	10.85%	4153	773	18.61%
Total workers	5242	569	10.85%	4153	773	18.61%

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

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No (B)	% (B / A)	No (C)	% (C / A)		No (E)	% (E/D)	No (F)	% (F / D)
Employees										
Permanent	4261	389	9.13%	3872	90.87%	4252	158	3.72%	4094	96.28%
Male	4235	380	8.97%	3855	91.03%	4224	151	3.57%	4073	96.43%
Female	26	9	34.62%	17	65.38%	28	7	25.00%	21	75.00%
Other than permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Worker										
Permanent	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent	5242	2941	56.10%	2301	43.90%	4153	1507	36.29%	2646	63.71%
Male	4918	2678	54.45%	2240	45.55%	3997	1451	36.30%	2546	63.70%
Female	324	263	81.17%	61	18.83%	156	56	35.90%	100	64.10%

3. Details of remuneration/ salary/ wages.**a) Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakhs)
Board of Directors (BoD)	12	1.75	1	1.50
Key Managerial Personnel	5	92.20	Nil	NA
Employees other than BoD and KMP	4467	4.18	27	3.61
Workers	NA	NA	NA	NA

* In case of Independent and Nominee Directors sitting fees paid is considered as remuneration.

The number of BoD, KMP and Employees considered for median calculation includes left BoD, KMP and Employees respectively.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	1%	1%

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.

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

Yes, we have an internal mechanism for redressal of grievances pertaining to human rights issues. The Company strives to build collective environment ensuring that there is no discrimination or harassment due to gender, religion, ethnicity and disability. Human rights policy is applicable to our workforce, local communities where we operate, suppliers, and other business associates. The Company supports the principles contained within the International Labour Organisation (ILO) Core Conventions on Labour Standards.

The Company undertakes an iterative monitoring process for identifying, assessing, and mitigating potential human rights related risks and impacts. We have a separate grievance redressal mechanism for addressing the complaints and grievances on human rights violations. If there are any human rights related violations, the aggrieved person is encouraged to report violations such as injustice, discrimination, criticism, unfairness or violation of dignity etc. to human resources department. After receipt of complaint, the human resources department investigates and take necessary action in a timely manner against the human rights related violations. Human rights policy of the Company is available at the web-link https://necoindia.com/pdf/investor/corporate-governance/8.Human%20Rights%20Policy_JNIL.pdf

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

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

The Company ensure zero retaliation against the complainant under discrimination and harassment cases. We have a vigil mechanism/ whistle-blower policy to conducts business activities in fair, transparent and ethical manner by adopting highest standards of professionalism, honesty and integrity. All employees and workers are encouraged to report genuine concerns, including but not limited to unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct. The complaints made under the discrimination and harassment cases will be treated in confidence and disclosed only to the people involved in the investigation process. An employee/director reporting the matter/raising concern in good faith is assured of protection (and anonymity, if he so chooses). This would not have any impact on the employee's performance appraisal, assignment of work or other matters related to employment with the Company. The vigil mechanism/ whistle-blower policy of the Company is available at the web-link <https://www.necoindia.com/pdf/Vigil-Mechanism-Whistle-Blower-Policy.pdf>

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

Yes. The Company encourages the compliance with human rights related requirements as mentioned in the Supplier Code of Conduct (SCoC) and attempts to ensure that it shall be part of business agreements and contracts. Value chain partners of the Company should strictly adhere to the terms and conditions pertaining to human rights mentioned in the SCoC. The SCoC covers working conditions and employment practices, health & safety, environment and business ethics. The SCoC of the Company is available at the web-link https://necoindia.com/pdf/investor/corporate-governance/7.Supplier%20Code%20of%20Conduct_JNIL.pdf

10. Assessments for the year:

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/ Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NA

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

No corrective actions are required as there no significant risks/ concerns identified through the human rights related assessments conducted by the entity.

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

JNIL continuously evaluates the requirements business process modifications considering the human rights grievances/complaints. Currently, the existing human rights policy is mitigating all kinds of human rights related risks. Thus, there is no such requirement to modify or change business processes.

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

Not Applicable

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

Yes, the premises and offices of the Company are accessible to differently abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016. These offices have necessary infrastructure arrangements facilitating easy access to differently abled visitors.

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	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

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

Not Applicable

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

We adopt and follow sustainable practices in our operations by reducing environmental footprint of our products through resource conservation, reducing energy consumption by deploying energy efficient equipment & processes, promoting circular economy and greenhouse gas (GHG) emission reduction. To reduce the dependency on thermal energy and to mitigate GHG emissions, we are generating energy through waste heat recovery in our integrated steel plant. We have promoted circular economy by implementation Zero Liquid Discharge (ZLD) for water conservation at various plants and enhanced the reuse and recycling of waste byproducts within our operations. These initiatives have led to mitigate the climate change and water management related risks.

Our environmentally conscious product development processes addressing various climate change related risks helps in achieving business resilience and sustainable growth & development of the Company. We continuously track the performance of the Company on environment related KPIs and strive for excellence by improving operational efficiency in a sustainable manner protecting the interests of all stakeholders.

ESSENTIAL INDICATORS**1. Details of total energy consumption (in GJ) and energy intensity:**

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A) (GJ)	Nil	Nil
Total fuel consumption (B) (GJ)	Nil	Nil
Energy consumption through other sources (C) (GJ)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (GJ)	Nil	Nil
From non-renewable sources		
Total electricity consumption (D)	9,90,350	7,27,391
Total fuel consumption (E)	2,37,56,692	2,97,88,288
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	2,47,47,042	3,05,15,679
Total energy consumed (A+B+C+D+E+F)	2,47,47,042	3,05,15,679
Energy intensity per crore of turnover (Total energy consumed/ Revenue from operations in crores)	4,171	4,811
Energy intensity per crore of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations in crores adjusted for PPP)	93,424	1,07,767
Energy intensity in terms of physical output **	15.17	19.09
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

** Energy consumption intensity in terms of physical output is calculated considering total energy consumption (GJ) against the total net production (Tonne).

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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.

Yes, the manufacturing facilities of the Company are identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme "Cycle VII".

- Under PAT Cycle – 1, the Company has achieved the targets and received 1,505 positive Escerts from Bureau of Energy Efficiency (BEE).

- Under PAT Cycle – 2, the Company has achieved the targets and received 5,370 positive Escerts from BEE.

In both PAT cycles, it achieved more than the target.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	51,72,544	52,06,722
(ii) Groundwater	1,02,626	73,772
(iii) Third party water	56,752	681
(iv) Seawater/desalinated water	-	-
(v) Others	-	58,615
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	53,31,922	53,39,790
Total volume of water consumption (in kilolitres)	53,31,922	53,39,790
Water intensity per crore of turnover (Total water consumption/Revenue from operations in crores)	899	842
Water intensity per crore of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations in crores adjusted for PPP)	20,129	18,858
Water intensity in terms of physical output **	3.27	3.34
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

** Water consumption intensity in terms of physical output is calculated considering total water consumption (KL) against the total net production (Tonne).

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Provide the following details related to water discharged:

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

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Yes, we have implemented Zero Liquid Discharge (ZLD) in our manufacturing facilities. The details pertaining to treated wastewater management practices at respective manufacturing facilities are provided below:

- The Steel Plant Division (SPD) of the Company has wastewater treatment plants for treating the wastewater generated from the operations and blowdown water from cooling towers. The treated wastewater is used for quenching in coke ovens and slag granulation process in the blast furnace.
- The Centricast division has Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) for wastewater treatment. The treated wastewater is used for various utility activities, cleaning, toilet flushing and gardening purposes.
- In Engineering Castings Division and Automotive Castings Divisions, the STPs were installed and treated wastewater is used for various gardening activities.

6. Provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Tonnes	672.71	796.99
SOx	Tonnes	1,073.53	1,159.86
Particulate Matter (PM)	Tonnes	1,215.69	1,335.84
Persistent Organic Pollutants (POP)	-	NA	NA
Volatile Organic Compounds (VOC)	-	NA	NA
Hazardous Air Pollutants (HAP)	-	NA	NA
Others – please specify	-	NA	NA

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes CO ₂ equivalent (tCO ₂ e)	24,78,408	19,09,699
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes CO ₂ equivalent (tCO ₂ e)	1,96,970	1,67,704
Total Scope 1 and Scope 2 emission intensity per crore of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations in crores)		451	328
Total Scope 1 and Scope 2 emission intensity per crore of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations in crores adjusted for PPP)		10,100	7,336
Total Scope 1 and Scope 2 emission intensity in terms of physical output **		1.64	1.30
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

** Carbon emission intensity in terms of physical output is calculated considering total carbon emission (Tonne) against the total net production (Tonne).

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Yes. JNIL has implemented several projects for reducing greenhouse gas emission which comprises of the following:

- Installation of vacuum pump in both SMS plants to reduce consumption of furnace oil and coal in boilers.
- Upgradation of old turbines to improve heat rate and conserve energy.
- Upgradation of steam blower to electric blowers in blast furnace.
- Deployment of electric vehicles for fleet management.
- Optimisation of existing processes to improve operational efficiency.
- Installation of waste heat recovery plants to reuse the energy potential of waste heat and conserve the energy.

- Optimisation of overall raw material consumption by improving the quality of iron ore through beneficiation processes.
- Implemented circular economy principles through usage of scrap and reducing the dependency on valuable mineral resources.
- Switched to alternative clean fuels which are less carbon emitting compared to fossil fuels.

9. Provide details related to waste management by the entity:

Parameter	FY 2023-24	FY 2022-23
	Total Waste generated (in MT)	
Plastic waste (A)	Nil	Nil
E-waste (B)	29.67	2.29
Bio-medical waste (C)	0.08	0.10
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	8.28	18.02
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	25.85	41.80
Other Non-hazardous waste generated (H). Please specify, if any.	5,19,651	5,08,735
Total (A+B + C + D + E + F + G + H)	5,19,715	5,08,797
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations in crores)	88	80
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations in crores adjusted for PPP)	1,962	1,797
Waste intensity in terms of physical output **	0.32	0.32
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

** Waste generation intensity in terms of physical output is calculated considering total waste generation (MT) against the total net production (Tonne).

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

Category of waste	FY 2023-24	FY 2022-23
	Total Waste generated (in MT)	
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil

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

Category of waste	FY 2023-24	FY 2022-23
	Total Waste generated (in MT)	
(i) Incineration	0.72	0.55
(ii) Landfilling	2,30,952	1,69,621
(iii) Other disposal operations	2,88,762	3,37,958
Total	5,19,715	5,07,579

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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.

We have an appropriate waste management system in place in all the facilities to reuse waste materials in the operations wherever possible. The waste materials are segregated, stored, collected, transported as per the industrial norms. Only the residual fraction of waste without any recycling potential is safely disposed in compliance with the Pollution Control Board norms. We have adopted several practices across all our manufacturing facilities to reuse the waste wherever possible which includes:

- Flue dust generated from SMS and GCP sludge from blast furnace is being utilised in the sinter plant.
- Coke breeze is used in the Sinter Plant.
- SMS slag is used for road ballast material after metal recovery.



4. Fly ash and bed ash is used in the manufacturing of bricks.
5. Char and Dolachar generated from the DRI plants are used as fuel in the power plants.
6. Waste/spent oil is sent to waste recycler agency authorised by the Pollution Control Board.

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.

Sl. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
1.	Chhotedongar Iron Ore Mine, Village Chhotedongar, Tehsil & District Narayanpur, State - Chhattisgarh	Open Cast Iron Ore Mining	Yes
2.	Metabodeli Iron Ore Mine, Village Metabodeli, Tehsil Bhanupratappur, District Kanker, State - Chhattisgarh	Open Cast Iron Ore Mining	Yes

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-link
Increasing the mining area from 35.74 ha to 91.00 ha. Out of Total Mining Lease Area of 192.25 ha Product: 2.95 MTPA Iron Ore & 1.00 MTPA Beneficiation Plant	EIA Notification 2006	14 th September, 2006	Yes	Yes	https://enviscecb.org/

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:

Sl. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	Yes. The Company is compliant with the applicable laws pertaining to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder.			

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: Not Applicable
- (ii) Nature of operations: Not Applicable
- (iii) Water withdrawal, consumption, and discharge: Not Applicable

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

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emissions per rupee of turnover			Not monitored
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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.

No significant direct and indirect impact of the entity is found on biodiversity. Thus, no prevention and remediation activities are required.



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:

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Installed Wastewater treatment along with Reverse Osmosis (RO) system with a capacity of 70 Cum/hr capacity	To reduce the dependency on freshwater consumption, wastewater is treated through wastewater treatment plant along with RO for reuse of treated water again in the operations of the Company.	Approximately 1,700 Cum water per day is recycled and reused in the plant operations reducing the freshwater consumption.
2.	Installed 7 STPs of 5 KLD capacity each	Domestic STPs are installed to treat domestic sewage and reuse treated wastewater in horticulture and gardening activities.	The treated sewage water is being used in horticulture/ plantations which reduces freshwater consumption.
3.	Drip irrigation system installed in green belt area	Drip irrigation system has been installed to optimise water consumption in gardening and horticulture development activities.	Drip system has achieved 90% water efficiency which in turn reduced the freshwater consumption.
4.	Constructed rainwater harvesting system	6 rainwater harvesting pits are constructed for rainwater harvesting in plain areas and 5 rooftop rainwater harvesting pits are constructed to harvest rainwater from rooftop.	1,69,839 Cum of rainwater has been harvested and utilised for various industrial activities.
5.	Installed and commissioned ETP plant with capacity of 200 Cubic meters per day	The treated wastewater from the ETP plant is used in utilities, cleaning and gardening activities.	Due to utilisation of treated wastewater from ETP plant, the freshwater consumption has been reduced.
6.	Installed and commissioned 3 STP plants with a capacity of 60 Cubic meters per day each	The treated wastewater from the STP plant is used in utilities, cleaning and gardening activities.	Due to utilisation of treated wastewater from STP plant, the freshwater consumption has been reduced.

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

Yes, JNIL has an approved on-site emergency and disaster management plan in place with detailed procedures and guidelines. We also disclose our on-site emergency and disaster management plan to the Chief Inspector of Factories as part of statutory disclosure requirement under Section 41-B of the Indian Factories Act, 1948.

The onsite emergency and disaster management plan lays down the procedures to be followed for prevention of fatal accidents, physical harm or injury to personnel, and damage to equipment facilities or materials across all manufacturing facilities of the Company. It requires timely coordination and collective effort from all employees and workers to avoid disastrous situations and mitigate various hazards at workplace. The objectives of on-site emergency and disaster management plan is to provide necessary guidance to take appropriate action in a timely manner if any emergency situation arises. Through implementation of on-site emergency and disaster management plan, we ensure the following:

- Protect personnel of the Company and the public outside the plant premises.
- Protect property and minimise loss in case of adverse situations.
- Protect the work environment and outside environment.
- Effective rescue and proper treatment of casualties.
- Bring the situation under control in a timely manner.
- Ensure rapid return to normal operation by taking appropriate measures.
- Preserve relevant records and equipment of the Company.

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 available.

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

Nil.

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



As a responsible corporate, we perform business activities with honesty, integrity, transparency and responsible manner in compliance with the applicable laws, regulations and guidelines. We actively engage with industrial associations and regulatory agencies by making collaborative effort for growth and development of steel sector. Our team with relevant experience and expertise in steel sector be the instrumental in representing the challenges faced by the steel companies to the regulatory agencies and industrial associations. We always strive for sustainable growth and development of the steel sector mitigating the business-related risks by taking active role in providing necessary inputs for formulation of policies and making business decisions by government & regulatory agencies and industrial associations.

Our public advocacy procedures and practices are in a responsible, ethical and transparent manner in line with the code of conduct of the Company. We have a robust governance framework meeting highest ethical standards facilitating responsible business decisions, financial management strategies, professional decision-making by following industrial best practices.

ESSENTIAL INDICATORS

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

The Company is affiliated with 9 (Nine) trade and industry chambers/associations.

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

Sl. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Alloy Steel Producers Association of India	National
2.	Federation of Indian Mineral Industries	National
3.	Export Credit Guarantee Corporation of India Limited	National
4.	Engineering Export Promotion Council of India	National
5.	The Institute of Indian Foundrymen	National
6.	Sponge Iron Manufacturers Association	National
7.	Pellet Manufacturers Association of India	National
8.	MIDC Industries Association	State
9.	Vidarbha Industries Association	State

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

Name of Authority	Brief of the case	Corrective action taken
		Nil

LEADERSHIP INDICATORS

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

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web-link, if available

JNIL puts forth its suggestions and recommendations with reasons directly and through industrial associations for attempting necessary changes and amendments in the policies formulated by the governments and the regulatory agencies.



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



We promote inclusive growth and ensure equitable development by uplifting the marginalised and vulnerable groups in the nearby local communities where our facilities are located. We have a CSR policy and dedicated CSR committee to address the concerns of the local communities and implement suitable CSR programmes for uplifting of the marginalised and vulnerable groups.

Our key focus areas for implementation of CSR projects include education, safe drinking water, healthcare & sanitation, environment, social and economic empowerment for education, health and self-employment, sports, arts & culture, protection and maintenance of natural heritage sites, vocational training, eradication of malnutrition and hunger, rural development etc. We are implementing CSR projects in line with national priorities for sustainable growth and development. By this collective effort, we are creating a long-lasting positive impact in the nearby local communities where we operate.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in FY 24.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-link
Social Impact Assessments are not applicable to the Company as per the applicable laws in the reported year FY 2023-24					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Sl. No	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY 24 (In ₹)
Not Applicable. Rehabilitation and Resettlement (R&R) is not undertaken by the Company in the reported year FY 2023-24.						

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

The Company has a CSR policy with detailed guidelines for redressal of grievances from nearby local communities where we operate. The implementation of CSR related projects is carried out by the CSR team available at respective facilities, respective plant head and monitored by the CSR committee. The CSR team at respective facilities and onsite teams regularly interacts with local communities including the respective officials of Nagar Panchayats to identify need-based CSR projects and address grievances if any. We ensure open dialogue through one-to-one interactions and focused group discussion with the local communities and other stakeholders. The grievances from the local communities are addressed in the timely manner and also updated to the CSR committee periodically. The CSR policy of the Company is available at the web-link <https://www.necoindia.com/images/investor/corporate-governance/Corporate-Social-Responsibility-Policy-1.pdf>

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	16.04%	21.71%
Directly from within India	77.83%	66.78%

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 following locations, as % of total wage cost.

Location	FY 2023-24	FY 2022-23
Rural	9.54%	9.56%
Semi-urban	90.46%	90.44%
Urban	Nil	Nil
Metropolitan	Nil	Nil

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
	Not applicable

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

Sl. No.	State	Aspirational District	Amount Spent (In ₹)
1	Chhattisgarh	Kanker	2.27 crores
2	Chhattisgarh	Narayanpur	5.53 crores

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

No

b) From which marginalised/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:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

The below mentioned CSR projects are implemented in nearby local communities where our manufacturing facilities are located.

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Health Care - Provided health care services which includes establishment of first aid center, free ambulance services, medical health check-ups, supplied food to patients and organised blood donation camps.	18,924	100%
2.	Rural Development Projects – Construction of rainwater harvesting pits, toilet facilities, drilling of borewells, installation of solar street lights, construction and repair of roads and construction of shamshan ghat etc.	73,397	100%
3.	Education & Training – Established coaching centers to students, distribution of school bags, financial assistance and scholarship programmes for students and development of nursery	5,896	100%
4.	Environmental Sustainability – Provided garbage collection vehicles, plantation & maintenance of trees, cleaning and development of ponds in villages	38,000	100%
5.	Promotion and Development of Traditional Art and Culture & Community Welfare – Construction of common service center, organised traditional cultural programmes and constructed Rang Manch for organising cultural activities.	14,300	100%
6.	Women Empowerment – Established tailoring training center to provide free training to unemployed women and organised programmes to felicitate anganwadi karyakartas and social workers	957	100%
7.	Sports – Provided financial assistance to Gram Panchayats for organising cricket & kabaddi tournaments and other sports, provided assistance to sportsmen and women for participation in South Asian Yoga Sports Competition	2,512	100%
Total		1,53,986	



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



We follow the most stringent quality management system standards to deliver the high quality products to our customers. Our Company is an Integrated Management System (IMS) and International Automotive Task Force (IATF) certified for adopting most stringent quality management system ensuring optimised processes promoting efficiency, focusing on systematic processes, increased customer satisfaction and continual improvement. Appropriate quality control procedures are in place and periodical inspections are carried out to ensure production and supply of high-quality products to all our customers.

Our Company continuously strive to achieve economic value by optimising resources through operational excellence, powered by technology, driven by innovation, creating delight and producing value added quality products that enhances customers satisfaction. All our quality control and quality assurance processes are the industrial best practices in the iron & steel & castings sector.

ESSENTIAL INDICATORS

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

An appropriate procedure "JNIL/CC/IMSP" for handling of customer complaints and implementation of corrective action is in place. The customers can raise their complaints in written or verbal form through e-mail or letter etc. Zonal head is responsible to initiate the preliminary discussion with the customer on the complaints and to start the investigation by involving the respective departments responsible to address the complaints. After thorough investigation of the complaints, corrective and preventive action is taken by the Company and the same shall be communicated to the customer in a timely manner for redressal of customer complaints.

We have a customer satisfaction measurement process "IMS procedure MKTSL/IMSP/02" to obtain feedback from the customers and to take necessary action. Head of the marketing department is responsible for implementation of this procedure. Additional inputs from the customers are taken in case of any negative feedback or low rating and an appropriate action is taken addressing the concerns of the customers. A periodical communication is made to customers on the corrective actions or improvements done on quality and marketing related aspects. We track the ratings of customer satisfaction survey on an annual basis and always strive to achieve 100% satisfaction of all key customers.

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

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable as Company's business is B2B (Business to Business) and products are manufactured and sold as per the requirement of the customers.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair trade practices	Nil	Nil	Nil	Nil	Nil	Nil
Others	116	Nil	Nil	208	Nil	Nil

4. Details of instances of product recalls on accounts of safety issues.

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

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

Yes. JNIL has a data privacy policy with detailed guidelines to collect, use, store, disclose or otherwise process the personal data and describe the rights with respect to personal data. The Company is committed to provide the highest level of protection regarding the processing of employees, vendors and clients/customers' personal data based on applicable data protection

laws and regulations. Personal data comprises of all the details that the Company collects and processes directly or indirectly for instance, information about identity and contact details (such as name, e-mail ids and contact number), including information received from third parties and information collected through websites, cookies or other similar tools. The personal data processed will only be accessible on a need-to-know basis or where required by law by a limited number of recipients. While handling and/or dealing with any personal information including sensitive personal data or information, it is assured that:

- a) The sites of the Company have adequate security to prevent the loss and/or misuse of personal data.
- b) Use of personal information would be limited to the extent that is reasonably required to deliver products and also to administer business.
- c) Whenever other organisations are hired to provide services, they would conform to the Company's privacy policy and also allow the Company to audit for compliance.

The personal data processed are kept for no longer than is necessary for the purposes for which the personal data are processed in line with legal, regulatory or statutory obligations. At the expiry of such periods, the personal data will be deleted or archived to comply with legal retention obligations or in accordance with applicable statutory limitation periods. The data privacy policy of the Company is available at the web-link https://www.necoindia.com/pdf/investor/corporate-governance/3.Data%20Privacy%20Policy_JNIL.pdf

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

There have been no such instances in the reported year FY 2023-24.

7. Provide the following information relating to data breaches:

- a) **Number of instances of data breaches**
Nil
- b) **Percentage of data breaches involving personally identifiable information of customers**
Not Applicable
- c) **Impact, if any, of the data breaches**
Not Applicable

LEADERSHIP INDICATORS

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

Information related to the products and services of the foundry and steel divisions of the Company can be accessed from the below web-links.

- Foundry Division: <https://www.jayaswalneco.com>
- Steel Plant Division: <https://www.necoindia.com>

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

The Company issues test certificate for the products assuring the grade, quality and other specifications for each and every product. In order to handle and manage the products in a safe manner by the customers, we provide additional guidance to them through Material Safety Data Sheets (MSDS).

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

Our sales teams and distributors proactively inform the customers through various modes of communication such as e-mail and phone call etc. in case of risk of disruption/ discontinuation of essential services.

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. We display the additional information on the products over and above what is mandated as per the law in line with the requirements of the Customers. This may include product related specifications and other criteria specified by the Customers.

JNIL always strive to improve the satisfaction of the Customers through delivery of high-quality products and exceptional customer care services. We conduct customer satisfaction survey on quarterly basis to assess the customer satisfaction and identify the improvement areas.

Annexure 1 – Linking BRSR KPIs with GRI Standards

(It is to be noted that the below mentioned GRI indicators are not applicable to the Company, however the linking has been given for reference)

Section A: General Disclosures

I. Details of Listed Entity	
A1	No direct linkage
A2	GRI 2: General Disclosures 2021, Disclosure 2-1-a
A3	No direct linkage
A4	No direct linkage
A5	GRI 2: General Disclosures 2021, Disclosure 2-1-c
A6	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A7	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A8	No direct linkage
A9	GRI 2: General Disclosures 2021, Disclosure 2-3-a,2-3-b
A10	No direct linkage
A11	No direct linkage
A12	GRI 2: General Disclosures 2021, Disclosure 2-3-d
A13	GRI 2: General Disclosures 2021, Disclosure 2-2-a,2-2-c
II. Products/Services	
A16	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A17	GRI 2: General Disclosures 2021, Disclosure 2-6-b-l
III. Operations	
A18	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A19a	GRI 2: General Disclosures 2021, Disclosure 2-6-b-i
A19b	No direct linkage
A19c	GRI 2: General Disclosures 2021, Disclosure 2-6-b-iii
IV. Employees	
A20a	GRI 2: General Disclosures 2021, Disclosures 2-7-a; 2-7-b-i-ii; 2-8-a
A20b	GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-1-b-iii
A21	GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-1-a-l; 405-1-b-i
A22	GRI 401: Employment 2016 Disclosure 401-1-b
V. Holding, Subsidiary and Associate Companies (Including joint ventures)	
A23	GRI 2: General Disclosures 2021, Disclosures 2-2-a; 2-2-b
A24	GRI 201: Economic Performance 2016 Disclosure 201-1-a-i-ii
A25	GRI 2: General Disclosures 2021, Disclosures 2-25-e
A26	GRI 3: Material Topics 2021 Disclosure 3-1-a-i-ii; 3-1-b GRI 3: Material Topics 2021 Disclosure 3-2-a GRI 3: Material Topics 2021 Disclosure 3-3-a GRI 3: Material Topics 2021 Disclosure 3-3-d-i-ii Can be covered by-GRI 201: Economic Performance 2016 Disclosure 201-2-a
Policy & Management Processes	
B1 a, b, c	GRI 2: General Disclosures 2021 Disclosure 2-23-a;2-23-c;2-23-d
B2	GRI 2: General Disclosures 2021 Disclosure 2-24-a-ii
B3	GRI 2: General Disclosures 2021 Disclosure 2-23-e
B4	No direct linkage
B5	GRI 3: Material Topics 2021 Disclosure 3-3-c;3-3-e-ii
B6	GRI 3: Material Topics 2021 Disclosure 3-3-e-iii
Governance, Leadership and Oversight	
B7	GRI 2: General Disclosures 2021 Disclosure 2-22-a
B8	GRI 2: General Disclosures 2021 Disclosure 2-13-a-i
B9	GRI 2: General Disclosures 2021 Disclosure 2-9-b; 2-9-c-i-viii
B10	No direct linkage
B11	GRI 2: General Disclosures 2021 Disclosure 2-5-b-i-iii
B12	No direct linkage

Section C: Principle-wise Performance Disclosure

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Essential Indicators	
P1-E1	GRI 2: General Disclosures 2021 Disclosures 2-17-a; 2-24-a-iv
P1-E2	GRI 2: General Disclosures 2021 Disclosures 2-27 a i- ii; b i-ii; c, d
P1-E3	GRI 2: General Disclosures 2021 Disclosure 2-27 a l, ii
P1-E4	GRI 2: General Disclosures 2021 Disclosures 2-23-a; 2-23-c; GRI 3: Material Topics 2021 to be used together with GRI 205: Anti-corruption 2016 Disclosure 3-3-c
P1-E5	GRI 205: Anti-corruption 2016 Disclosure 205-3-a; 205-3-b
P1-E6	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-25-e
P1-E7	GRI 205: Anti-corruption 2016 Disclosure 205-3-d
P1-E8	-
P1-E9	-
Leadership Indicators	
P1-L1	GRI 2: General Disclosures 2021 Disclosure 2-24-a-iv
P1-L2	GRI 2: General Disclosures 2021 Disclosures 2-10-b-iii; 2-15-a
PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe	
Essential Indicators	
P2-E1	No direct linkage
P2-E2	Can be covered by - GRI 308 Supplier environmental assessment Disclosure 308-1-a; GRI 414 Supplier social assessment Disclosure 414-1-a
P2-E3	GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016 Disclosures 3-3-d and GRI 306: Waste 2020 Disclosure 306-2-a
P2-E4	No direct linkage
Leadership Indicators	
P2-L1	No direct linkage
P2-L2	GRI 3: Material Topics 2021, to be used together with GRI 306: Waste 2020 Disclosures 3-3-a; - 3-3-d-i-iii; GRI 306: Waste 2020 Disclosure 306-2-a
P2-L3	GRI 301: Materials 2016 Disclosure 301-2-a
P2-L4	No direct linkage
P2-L5	GRI 301: Materials 2016 Disclosure 301-3-a
PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	
Essential Indicators	
P3-E1a	GRI 401: Employment 2016 Disclosure 401-2-a-l- vii
P3-E1b	No direct linkage
P3-E1c	-
P3-E2	GRI 201: Economic Performance 2016 Disclosures 201-3-b-i-iii; 201-3-c; 201-3-d; 201-3-e
P3-E3	Can be covered by – GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3
P3-P4	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3-c
P3-E5	GRI 401: Employment 2016 Disclosure 401-3-a; 401-3-b; 401-3-c; 401-3-d; 401-3-e
P3-E6	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-25-b
P3-E7	GRI 2: General Disclosure 2021 Disclosure 2-30-a
P3-E8	GRI 403: Occupational Health and Safety 2018 Disclosure 403-5-a; GRI 404: Training and Education 2016 Disclosures 404-1-a-l; 404-2-a
P3-E9	GRI 404: Training and Education 2016 Disclosure 404-3-a
P3-E10 a	GRI 403: Occupational Health and Safety 2018 Disclosure 403-1-a, 403-1-b
P3-E10 b	GRI 403: Occupational Health and Safety 2018 Disclosure 403-2-a
P3-E10 c	GRI 403: Occupational Health and Safety 2018 Disclosures 403-2-b; 403-2-c
P3-E10 d	GRI 403: Occupational Health and Safety 2018 Disclosure 403-6-a
P3-E11	GRI 403: Occupational Health and Safety 2018 Disclosure 403-9-a-i-v; 403-9-b-i-v; 403-10-a; 403-10-b-ii
P3-E12	GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3-d-i-iii; GRI 403: Occupational Health and Safety 2018 Disclosure 403-2-a-i-ii; 403-9-c-iii; 403-9-d; 403-10-c-iii
P3-E13	Can be covered by – GRI 2: General Disclosures 2021 Disclosure 2-25-e
P3-E14	Can be covered by – GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosures 3-3-e-l
P3-E15	GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3 d-i-ii; GRI 403: Occupational Health and Safety 2018 Disclosures 403-9-c-ii-iii; 403-9-d; 403-10-c-ii-iii



Leadership Indicators	
P3-L1	No direct linkage
P3-L2	No direct linkage
P3-L3	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 403: Occupational Health and Safety 2018 Disclosure 3-3-d-ii
P3-L4	GRI 404: Training and Education 2016 Disclosure 404-2-b
P3-L5	GRI 414: Supplier social Assessment 2016 Disclosure 414-2-a
P3-L6	GRI 414: Supplier social Assessment 2016 Disclosures 414-2-d; 414-2-e
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders	
Essential Indicators	
P4-E1	GRI 2: General Disclosures 2021 Disclosure 2-29-a-l
P4-E2	GRI 3: Material Topics 2021 Disclosure 3-1-b; GRI 2: General Disclosures 2021 Disclosure 2-29-a-i-iii
Leadership Indicators	
P4-L1	GRI 2: General Disclosures 2021 Disclosure 2-29-a-l
P4-L2	GRI 3: Material Topics 2021 Disclosure 3-1-a-i-ii; 3-1-b
P4-L3	GRI 2: General Disclosures 2021 Disclosure 2-29-a-i-iii
PRINCIPLE 5: Businesses should respect and promote human rights	
Essential Indicators	
P5-E1	GRI 2: General Disclosures 2021 Disclosure 2-24-a-iv GRI 205: Anti-Corruption 2016 Disclosure 205-2-e GRI 403: Occupational Health and Safety 2018 Disclosure 403-5-a GRI 404: Training and Education 2016 Disclosure 404-1-a-i-ii GRI 410: Security Practices 2016 Disclosure 410-1-a
P5-E2	GRI 202: Market Presence 2016 Disclosures 202-1-a; 202-1-b GRI 405: Diversity and Equal Opportunity 2016 Disclosure 405-2-a
P5-E3	GRI 2: General Disclosures 2021 Disclosures 2-19-a-i-v; 2-21-a
P5-E4	GRI 2: General Disclosures 2021 Disclosure 2-13-a-i-ii
P5-E5	GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-d; 2-25-e
P5-E6	GRI 406: Non-discrimination 2016 Disclosure 406-1-a Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-25-e
P5-E7	-
P5-E8	GRI 2: General Disclosures 2021 Disclosure 2-25-e
P5-E9	GRI 2: General Disclosures 2021 Disclosures 2-23-a-iv; 2-23-e; 2-23-f; 2-24-a-iii; GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3
P5-E10	No direct linkage
P5-E11	GRI 3: Material Topics 2021, to be used together with each material topic the organisation has determined relevant to the Human Rights Rights principle Disclosures 3-3-d-i-ii
Leadership Indicators	
P5-L1	GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-e; GRI 3: Material Topics 2021 Disclosures 3-3-d-i-ii
P5-L2	GRI 3: Material Topics 2021 Disclosures 3-1-a-i; 3-3-a; 3-3-c; 3-3-d
P5-L3	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 405: Diversity and Equal Opportunity 2016 Disclosure 3-3
P5-L4	GRI 3: Material Topics 2021, to be used together with GRI 414: Supplier Social Assessment 2016 Disclosure 3-3; GRI 414: Supplier Social Assessment 2016 Disclosures 414-1-a; 414-2-a
P5-L5	GRI 414: Supplier Social Assessment 2016 Disclosures 414-2-d; 414-2-e
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	
Essential Indicators	
P6-E1	GRI 302: Energy 2016 Disclosure 302-1-a; 302-1-b; 302-1-c-l; 302-1-e GRI 302: Energy 2016 Disclosure 302-3-a; 302-1-b
P6-E2	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 302: Energy 2016 Disclosure 3-3
P6-E3	GRI 303: Water and Effluents 2018 Disclosures 303-3-a-i-v; 303-5-a
P6-E4	GRI 303: Water and Effluents 2018 Disclosures 303-3-a-i-v; 303-5-a
P6-E5	GRI 303: Water and Effluents 2018 Disclosures 303-3-a-i-v; 303-5-a
P6-E6	Can be covered by - GRI 303: Water and Effluents 2018 Disclosures 303-1-a; 303-2-a
P6-E7	GRI 305: Emissions 2016 Disclosure 305-7-a-i-vii
P6-E8	GRI 305: Emissions 2016 Disclosures 305-1-a; 305-1-b; 305-2-a, 305-2-b; 305-2-c; 305-4-a; 305-4-b; 305-4-c
P6-E9	GRI 305: Emissions 2016 Disclosures 305-5-a; 305-5-b; 305-5-c; 305-5-d
P6-E10	GRI 306: Waste 2020 Disclosures 306-3-a; 306-4-a; 306-4-b-i-iii; 306-4-c-i-iii; 306-5-a; 306-5-b-i-iii; 306-5-c-i-iv
P6-E11	GRI 306: Waste 2020 Disclosure 306-2-a; GRI 3: Material Topics 2021, to be used together with GRI 306: Waste 2020 Disclosures 3-3-c; 3-3-d-i-ii
P6-E12	GRI 304: Biodiversity 2016 Disclosure 304-1-a-i-v

P6-E12	GRI 304: Biodiversity 2016 Topic management disclosures Guidance; GRI 413: Local Communities Disclosure 413-1-a-ii; GRI 303: Water and Effluents 2018 Disclosure 303-1-a No direct linkage
P6-E13	GRI 2: General Disclosures 2021 Disclosures 2-27a-i-ii; 2-27-b-i-ii
Leadership Indicators	
P6-L1	GRI 303: Water and Effluents 2018 Disclosure 303-4-a-i-iv
P6-L2	GRI 305: Emissions 2016 Disclosures 305-3-a; 305-3-b; 305-4-a; 305-4-b; 305-4-c
P6-L3	GRI 304: Biodiversity 2016 Disclosures 304-2-a-i-vi; 304-2-b-i-iv; 304-3-a
P6-L4	GRI 3: Material Topics 2021, to be used together with GRI 301: Materials 2016, GRI 302: Energy 2016, GRI 303: Water and Effluents 2018, GRI 304: Biodiversity 2016, GRI 305: Emissions 2016, and GRI 306: Waste 2020 Disclosure 3-3
P6-L5	No direct linkage
P6-L6	GRI 308: Supplier Environmental Assessment 2016 Disclosures 308-2-c; 308-2-d
P6-L7	GRI 308: Supplier Environmental Assessment 2016 Disclosures 308-1-a; 308-2-a
PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	
Essential Indicators	
P7-E1	GRI 2: General Disclosures 2021 Disclosure 2-28-a
P7-E2	GRI 3: Material Topics 2021, to be used together with GRI 206: Anti-competitive Behavior 2016 Disclosure 3-3
Leadership Indicators	
P7-L1	GRI 2: General Disclosures 2021 Disclosures 2-28-a; GRI 415: Public Policy 2016 Topic management disclosures
PRINCIPLE 8 Businesses should promote inclusive growth and equitable development	
Essential Indicators	
P8-E1	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-i-iii
P8-E2	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-iv
P8-E3	GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3; GRI 2: General Disclosures 2021 Disclosure 2-25-b; GRI 413: Local Communities 2016 413-1-a-viii
P8-E4	GRI 204: Procurement Practices 2016 Disclosures 204-1-a; 204-1-b; 204-1-c
P8-E5	-
Leadership Indicators	
P8-L1	GRI 413: Local Communities 2016 Disclosure 413-1-a-iv; GRI 3: Material Topics 2021, to be used together with GRI 413: Local Communities 2016 Disclosure 3-3-d-i-ii
P8-L2	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-iv
P8-L3	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 204: Procurement Practices 2016 Disclosure 3-3 ; GRI 204: Procurement Practices 2016 Disclosure 204-1-a
P8-L4	Can be covered by - GRI 201: Economic Performance 2016 Disclosure 201-1-a
P8-L5	GRI 3: Material Topics 2021, to be used together with any relevant material topic Disclosure 3-3-d-i-ii
P8-L6	Can be covered by - GRI 413: Local Communities 2016 Disclosure 413-1-a-iv
PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner	
Essential Indicators	
P9-E1	Can be covered by - GRI 2: General Disclosures 2021 Disclosures 2-25-b; 2-25-d; 2-25-e
P9-E2	GRI 417: Marketing and Labeling 2016 Disclosures 417-1-a-i-v; 417-1-b
P9-E3	GRI 418: Customer Privacy 2016 Disclosure 418-1-a-i-ii; 418-1-b
P9-E4	Can be covered by - GRI 416: Customer Health and Safety 2016 Disclosure 416-2-a-i-iii
P9-E5	Can be covered by - GRI 3: Material Topics 2021, to be used together with GRI 418: Customer Privacy 2016 Disclosure 3-3; GRI 2: General Disclosures 2021 Disclosures 2-23-a; 2-23-c
P9-E6	GRI 3: Material Topics 2021, to be used together with any relevant material topic Disclosure 3-3-d-i-ii
P9-E7	GRI 418: Customer Privacy 2016 Disclosure 418-1-a
Leadership Indicators	
P9-L1	Can be covered by - GRI 2: General Disclosures 2021 Disclosure 2-6-b-l
P9-L2	GRI 3: Material Topics 2021, to be used together with GRI 417: Marketing and Labeling 2016 Disclosure 3-3
P9-L3	No direct linkage
P9-L4	GRI 417: Marketing and Labeling 2016 Disclosures 417-1-a-i-v; 417-1-b

A1 refers to the first item under Section A: General disclosures

P1 refers to Principle 1

E1 refers to the first item under Essential indicators

L1 refers to the first item under Leadership indicators and so on.