

# JAYASWAL NECO INDUSTRIES LIMITED

CIN : L28920MH1972PLC016154

REGD. OFFICE : F-8, MIDC INDUSTRIAL AREA, HINGNA ROAD, NAGPUR - 440016 (INDIA).

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14<sup>th</sup> August, 2025

To  
National Stock Exchange of India Limited  
Scrip Symbol: JAYNECOIND

BSE Limited  
Scrip code: 522285

Through: NEAPS

Through: BSE Listing Centre

Dear Sir/ Madam,

**Subject: Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2024-25.**

In compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") of the Company for the Financial Year 2024-25. The BRSR also forms part of the Annual Report of the Company for the Financial Year 2024-25.


The BRSR is also being made available on the website of the Company [www.necoindia.com](http://www.necoindia.com).

We request you to take this on record.

Thanking you,

Yours faithfully,

For Jayaswal Neco Industries Limited

  
Ashish Srivastava  
Company Secretary & Compliance Officer  
Membership No. A20141



Encl.: A/a.

**CORPORATE OFFICE :**

D-3/1, Central MIDC Road, Hingna MIDC  
Industrial Area, Nagpur-440016 (India).  
PHONE : 0712-2873300

**BRANCH OFFICES :**

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TRUST HOUSE, 5<sup>th</sup> Floor,  
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# Business Responsibility and Sustainability Report (BRSR)

## Section A: General Disclosures



At Jayaswal Neco Industries Limited (JNIL), ESG principles are deeply embedded in our operational ethos and strategic direction. As a leading manufacturer of iron and specialty steel products with a legacy spanning over five decades, we recognize our responsibility to drive sustainable industrial growth while safeguarding environmental integrity, fostering social equity, and upholding robust governance standards.

### Environmental Stewardship:

The Company is steadfast in its commitment to minimizing its ecological footprint through comprehensive and forward-looking environmental management practices. Across its integrated steel plants, casting divisions, and captive mining operations, the company has adopted a range of sustainable technologies and nature-positive initiatives. Advanced fume extraction and dedusting systems have been deployed to significantly reduce air emissions and improve ambient air quality. In line with its vision of water sustainability, JNIL has developed zero liquid discharge systems, enabling efficient wastewater recycling and rainwater harvesting to conserve vital water resources. The company has also undertaken large-scale afforestation, planting around 600,000 trees and establishing a dedicated “Oxy-zone” to enhance biodiversity, improve microclimates, and contribute to long-term carbon sequestration. These efforts reflect JNIL’s proactive approach to environmental stewardship, aligning industrial growth with ecological responsibility.

### Social Responsibility:

Social responsibility is not just a commitment, it is a core value that shapes our engagement with communities and our workforce. We believe in creating inclusive growth by empowering individuals and fostering long-term societal development. Through initiatives in education, vocational training, healthcare, and sanitation, we have positively impacted the lives of over 2,60,000 people in the regions surrounding our operations. Our focus on skill-building and capacity development, especially among youth and women, reflects our dedication to nurturing talent and promoting economic independence. Within the organization, we cultivate a supportive and inclusive workplace culture, evidenced by a consistently high employee retention rate of 93%. This underscores our belief that a motivated and valued workforce is central to sustainable success. Our social initiatives are designed to create lasting change, ensuring that industrial progress translates into meaningful community upliftment.

### Governance Excellence:

Governance is the cornerstone of long-term sustainability and stakeholder trust. The organization is committed to upholding the highest standards of corporate governance through a framework built on transparency, accountability, and ethical leadership. This commitment is reflected in rigorous compliance with statutory and regulatory requirements, supported by timely and accurate reporting practices. Robust internal controls and comprehensive risk management systems are in place to ensure operational integrity and resilience. Stakeholder engagement is approached with openness and responsibility, fostering a culture of trust and collaboration. Continuous training and development programs further reinforce ethical conduct and accountability at all levels, ensuring that governance is not just a function, but a shared value embedded across the organization.

Our ESG journey represents far more than a regulatory requirement, it is a strategic cornerstone that reflects our unwavering commitment to sustainable growth and responsible business practices. By embedding environmental, social, and governance principles into every facet of our operations, we strive to build a resilient enterprise that creates long-term value for all stakeholders. The Business Responsibility and Sustainability Report (BRSR) serves as a transparent platform through which we share our progress, acknowledge our challenges, and outline our forward-looking roadmap. It is a testament to our belief that true sustainability is achieved not only through compliance, but through conscious leadership, continuous improvement, and a deep-rooted sense of accountability to society and the planet.

### I. Details of the listed entity

The Company was established in 1972 with its registered office in Nagpur, Maharashtra, the organization has evolved from a modest iron foundry into one of India’s leading integrated manufacturers of alloy steel and iron & steel castings. With a robust presence across the value chain from captive mining of iron ore and limestone to advanced steel processing, the Company has built a strong foundation in producing high-quality alloy steel rolled products, billets, sponge iron, pellets, pig iron, skull,

and precision castings. Iron ore, one of the main raw materials is sourced from captive mines located in Chhattisgarh, ensuring consistent supply and operational efficiency for its integrated steel plant.

The company’s operations are certified under the Integrated Management System (IMS) and the International Automotive Task Force (IATF), reflecting its adherence to stringent global quality standards. These certifications underscore a commitment to optimized processes, enhanced customer satisfaction, and continuous improvement. With a diverse product portfolio, the organization serves a wide spectrum of industries including automotive, engineering, power, railways, cement, construction, agriculture equipment, bearings, structural components, and fastener manufacturing.

Driven by a mission of “Sustainable Growth,” the company combines decades of manufacturing excellence with a renewed focus on innovation, environmental stewardship, and community welfare. Its integrated operations, technological capabilities, and customer-centric approach position it as a trusted partner in shaping India’s industrial landscape and contributing to global progress.

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	<a href="mailto:contact@necoindia.com">contact@necoindia.com</a>
7.	Telephone	Registered Office - 07104 - 237276, 237471, 237472 Corporate Office - 0712-2873300
8.	Website	<a href="http://www.necoindia.com">www.necoindia.com</a>
9.	Financial year for which reporting is being done	FY 2024-25
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 (INR lakhs)	97,099.82
12.	Name and contact details (telephone, email address) of the person for BRSR Reporting	Shri Sangram Keshari Swain Executive Director Telephone number: 07721-264264 E-mail ID: <a href="mailto:sangram.swain@necoindia.com">sangram.swain@necoindia.com</a>
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	90.68%

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	90.68%
2.	Iron & Steel Castings	2431	9.32%

Note: Accounting for 100% of turnover.

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)	6

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

Out of the total turnover of ₹ 5999.73 crores on standalone basis, the percentage of revenue from exports contribute to 0.69% (₹ 41.48 crores).

c. A brief on types of customers

JNIL is one of the largest alloy steel manufacturers and ferrous casters in India. The product portfolio of the Steel Plant Division of the Company comprises wire rods, bars, bright bars, steel billets, pig iron, sponge iron and pellets. These high-quality alloy steel long products have a wide variety of applications in automotive, auto components, engineering, power, railways and construction sectors. The Company is an approved supplier after a long drawn process of approval by all the major auto Original Equipment Manufacturers (OEMs). The Company’s major Steel Segment customers belong to Tier-2 manufacturing category companies which are Auto Component Manufacturers & Forger Companies who are delivering products and services to OEMs.

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

The Centricast and Construction Casting Divisions of the Company are manufacturing pipes, fittings, manhole covers, frames and gratings used in various construction activities. Also, catering demand for steel plants items like ingot mould, bottom plate, slag pot and valve body castings.

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

Through its expansive product range and commitment to quality, the organization continues to play a pivotal role in supporting India’s industrial and infrastructure growth, while maintaining strong relationships with both institutional and commercial customers.

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)
	<b>Employees</b>					
1.	Permanent (D)	4197	4168	99.31%	29	0.69%
2.	Other than permanent (E)	NA	NA	NA	NA	NA
3.	<b>Total employees (D+E)</b>	<b>4197</b>	<b>4168</b>	<b>99.31%</b>	<b>29</b>	<b>0.69%</b>
	<b>Workers</b>					
4.	Permanent (F)	NA	NA	NA	NA	NA
5.	Other than permanent (G)	4955	4684	94.53%	271	5.47%
6.	<b>Total workers (F+G)</b>	<b>4955</b>	<b>4684</b>	<b>94.53%</b>	<b>271</b>	<b>5.47%</b>

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)	3	3	100%	Nil	NA
2.	Other than permanent (E)	NA	NA	NA	NA	NA
3.	Total Differently abled employees (D+E)	3	3	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	8	1	12.5%
Key Management Personnel	5	Nil	NA

22. Turnover rate for permanent employees and workers

Category	FY 2024-25			FY 2023-24			FY 2022-23		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	6.62%	14.55%	6.67%	5.96%	14.81%	6.01%	8.48%	7.27%	8.47%
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

S. 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 Private 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/No): Yes
- ii. If yes, Turnover – (in ₹) 5,999.73 crores
- iii. Net worth - (in ₹) 2,375.57 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 2024-25			FY 2023-24		
		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	Nil
Investors		Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes, <a href="https://www.necoindia.com/investors/other-disclosures/">https://www.necoindia.com/investors/other-disclosures/</a>	Nil	Nil	Nil	1	Nil	Nil
Employees and workers		70	Nil	Nil	337	Nil	Nil
Customers		74	Nil	Nil	116	Nil	Nil
Value Chain Partners		Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)		Nil	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	<b>Risk:</b> <ul style="list-style-type: none"><li>The steel manufacturing process is energy and carbon intensive due to reliance on fossil fuels, leading to significant greenhouse gas (GHG) emissions.</li><li>Delay in addressing climate change-related risks may expose the company to physical risks (e.g., extreme weather) and transition risks (e.g., policy and market shifts).</li><li>Growing global emphasis on sustainability mandates a shift towards production of low-carbon footprint products.</li><li>Compliance with stringent regulatory criteria and emission norms may require adoption of advanced technologies, systems, and processes, resulting in substantial financial investment and time for transformation.</li></ul> <b>Opportunity:</b> <ul style="list-style-type: none"><li>Adoption of energy-efficient equipment and process optimization can conserve energy and resources, reducing operational expenditure.</li><li>Transitioning to low-carbon production can attract environmentally conscious customers, offering competitive advantage and boosting market share and revenue.</li><li>Strong performance in sustainability can improve access to green finance options, potentially with lower interest rates.</li></ul>	<ul style="list-style-type: none"><li>Increase the share of renewable energy in the overall energy mix to reduce dependency on fossil fuels.</li><li>Transition to cleaner fuels with lower GHG emissions to minimize environmental impact.</li><li>Deploy energy-efficient equipment and optimize operational processes to reduce energy consumption and emissions.</li><li>Enhance energy recovery by:<ul style="list-style-type: none"><li>a) Installing additional waste heat recovery systems</li><li>b) Utilizing byproduct gases effectively</li></ul></li><li>Conduct regular energy audits to identify inefficiencies and implement BEE targeted energy conservation measures.</li><li>Adopt circular economy principles by:<ul style="list-style-type: none"><li>a) Increasing the reuse and recycling of industrial waste</li><li>b) Conserving water through the reuse of treated wastewater</li><li>c) Prioritize sustainability initiatives based on financial feasibility and long-term impact.</li></ul></li></ul>	Positive and Negative
2.	Water Management	Opportunity	<b>Opportunity:</b> <ul style="list-style-type: none"><li>Reusing treated wastewater helps reduce dependency on freshwater sources, thereby lowering water procurement costs and supporting sustainable water management.</li><li>Enhancing water use efficiency across operations mitigates water-related risks and strengthens the company's resilience against potential water scarcity challenges.</li></ul>	<ul style="list-style-type: none"><li>Deploy water-efficient equipment and processes in operations and cleaning activities to promote water conservation.</li><li>Maintain Zero Liquid Discharge (ZLD) across all facilities by ensuring 100% treatment and reuse of wastewater within operations, thereby reducing dependency on freshwater resources.</li><li>Conduct regular water audits to identify inefficiencies, implement conservation measures, and prevent leakages wherever necessary.</li><li>Practice rainwater harvesting to capture and conserve rainwater for operational use.</li></ul>	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)
3.	Waste Management	Opportunity	<b>Opportunity:</b> <ul style="list-style-type: none"><li>Recycling and reusing steel scrap and other industrial waste materials reduces reliance on natural resources and conserves energy associated with raw material extraction, processing, and transportation.</li><li>Promoting reuse and recycling practices helps lower waste disposal costs and mitigates environmental risks associated with conventional waste disposal methods.</li></ul>	<ul style="list-style-type: none"><li>Carry out water risk assessments as needed to identify and mitigate business risks associated with water dependency.</li><li>Maintain a comprehensive water inventory and monitor water utilization efficiency to support data-driven decision-making and continuous improvement.</li><li>Promote circular economy practices by recycling and reusing waste materials, thereby conserving natural resources and reducing raw material procurement costs.</li><li>Strive towards achieving Zero Waste by identifying and leveraging opportunities for utilizing waste in industrial applications, minimizing landfill disposal and environmental impact.</li></ul>	Positive
4.	Energy Management	Risk	<b>Risk:</b> <ul style="list-style-type: none"><li>The steel production process is inherently energy intensive, resulting in elevated carbon emissions due to high energy demand.</li><li>Significant reliance on thermal energy sources for meeting operational energy requirements contributes to an increased carbon footprint for the company.</li></ul>	<ul style="list-style-type: none"><li>Conduct regular energy audits to identify inefficiencies and implement BEE targeted energy conservation measures across operations.</li><li>Deploy energy-efficient equipment and optimize processes to reduce overall energy consumption and associated emissions.</li><li>Transition to renewable energy sources in a phased manner to gradually reduce dependence on thermal energy, subject to financial feasibility.</li><li>Continuously improve process efficiency to conserve energy and enhance operational sustainability.</li></ul>	Negative
5.	Biodiversity	Opportunity	<b>Opportunity:</b> <ul style="list-style-type: none"><li>Improvement of biodiversity helps in protecting and restoring ecosystems.</li><li>Protection of habitats by implementation of biodiversity conservation activities and strengthen the community relations.</li><li>Implementation of biodiversity initiatives to protect local flora and fauna brings reputation and brand value for the Company.</li></ul>	<ul style="list-style-type: none"><li>Enhancing biodiversity contributes to the protection and restoration of ecosystems, supporting long-term environmental sustainability.</li><li>Implementing biodiversity conservation activities helps protect natural habitats and strengthens community relationships.</li><li>Initiatives aimed at preserving local flora and fauna enhance the company's reputation and brand value, demonstrating responsible environmental stewardship.</li></ul>	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)
6.	Human Rights	Risk	<b>Risk:</b> <ul style="list-style-type: none"><li>Violations of human rights and labour laws can lead to regulatory action, adversely impacting the company's reputation and brand value.</li><li>Non-compliance with labour laws may lower employee morale, resulting in reduced productivity and increased attrition rates.</li><li>Failure to uphold human rights principles may trigger employee and worker protests, potentially disrupting operations and affecting the supply chain.</li></ul>	<ul style="list-style-type: none"><li>Continuously monitor operations to identify and address potential human rights violations.</li><li>Align company policies, procedures, and practices with applicable human rights laws and standards.</li><li>Engage and encourage value chain partners to uphold human rights principles and mitigate associated risks.</li><li>Conduct regular training programs for employees and workers to raise awareness on basic human rights.</li><li>Establish a robust grievance redressal mechanism to enable reporting and resolution of human rights-related concerns.</li><li>Ensure equal opportunity, fair compensation, safe working conditions, and overall well-being for all employees and workers.</li></ul>	Negative
7.	Occupational Health & Safety	Risk	<b>Risk:</b> <ul style="list-style-type: none"><li>Working with heavy machinery and equipment in steel manufacturing poses significant health and safety risks to employees and workers.</li><li>Operational activities may expose personnel to physical hazards, chemical exposure, and high-temperature environments.</li><li>Inadequate working conditions and insufficient safety measures can lead to health, safety, and ergonomic risks, affecting employee well-being.</li><li>Health and safety incidents or accidents can disrupt operations and may result in legal consequences from regulatory authorities, impacting business continuity and reputation.</li></ul>	<ul style="list-style-type: none"><li>Identify workplace hazards proactively and implement timely mitigation measures to ensure a safe working environment.</li><li>Conduct regular training programs for employees and workers on industrial health and safety best practices.</li><li>Organize periodic medical camps and health check-ups to promote employee well-being.</li><li>Ensure strict compliance with applicable health and safety laws, regulations, and industry guidelines.</li><li>Maintain certification under ISO 45001:2018 (Occupational Health and Safety Management System) to uphold global safety standards.</li><li>Mandate the use of Personal Protective Equipment (PPE) for all employees and workers prior to entering operational areas.</li><li>Diagnose and monitor occupational and non-occupational health conditions, providing necessary medical support and treatment.</li><li>Conduct periodic health and safety audits to identify improvement areas and enhance safety performance across facilities.</li></ul>	Negative

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)
8.	Business Ethics	Opportunity	<b>Opportunity:</b> <ul style="list-style-type: none"><li>Operating the business in an ethical manner by ensuring integrity, transparency and accountability, ensures long-term growth and success of the Company.</li><li>Adopting good governance practices and compliance with relevant local laws mitigates business related risks.</li><li>Strengthening business relationships in transparent manner gains customer trust and enhances brand value of the Company.</li></ul>	<ul style="list-style-type: none"><li>Ensure that all employees strictly adhere to the Company's Code of Conduct, fostering a culture of integrity and accountability.</li><li>Promote ethical business practices by implementing well-defined policies, systems, and procedures across all levels of the organization.</li><li>Establish robust internal controls to proactively prevent, detect, and address any instances of unethical conduct or non-compliance.</li></ul>	Positive
9.	Corporate Social Responsibility	Opportunity	<b>Opportunity:</b> <ul style="list-style-type: none"><li>Implementing CSR programmes focused on uplifting vulnerable and marginalized local communities in operational areas helps mitigate potential local conflicts and fosters social harmony.</li><li>Strengthening relationships with local communities creates a positive social impact and enhances stakeholder trust.</li><li>Strategic CSR initiatives contribute to building brand value and improving the company's reputation as a socially responsible organization.</li></ul>	<ul style="list-style-type: none"><li>Engage with local communities to understand their needs and implement targeted CSR programmes that address social and economic challenges.</li><li>Create livelihood opportunities to support the upliftment of vulnerable and marginalized groups within the community.</li><li>Provide accessible healthcare facilities in nearby communities to promote public health and well-being.</li><li>Conduct plantation drives to enhance green cover, reduce pollution, and contribute to the development of a cleaner and more aesthetic environment.</li><li>Establish a dedicated CSR grievance redressal mechanism to ensure timely resolution of community concerns and feedback.</li><li>Maintain regular interaction with local communities to foster trust, strengthen relationships, and ensure inclusive development.</li></ul>	Positive

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"> <li>• Anti-corruption &amp; Anti-bribery <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Anti-corruption-and-Anti-bribery-Anti-Money-Laundering-Policy_JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Anti-corruption-and-Anti-bribery-Anti-Money-Laundering-Policy_JNIL.pdf</a></li> <li>• Vigil Mechanism/ Whistle Blower Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Vigil-Mechanism-Whistle-Blower-Policy-1.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Vigil-Mechanism-Whistle-Blower-Policy-1.pdf</a></li> <li>• Employee's Code of conduct <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Employees.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Employees.pdf</a></li> <li>• Code of Conduct of Board of Directors and Senior Management Personnel <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Director-and-Senior-Management-Personnel.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Director-and-Senior-Management-Personnel.pdf</a></li> </ul>
P2	Businesses should provide goods and services in a manner that is sustainable and safe	<ul style="list-style-type: none"> <li>• Supply Chain Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf</a></li> <li>• Supplier code of conduct <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf</a></li> <li>• ESG Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/ESG-Policy-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/ESG-Policy-JNIL.pdf</a></li> </ul>
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	<ul style="list-style-type: none"> <li>• Policy on Employee Well-Being <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-employee-well-being.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-employee-well-being.pdf</a></li> <li>• Policy of Prevention of Sexual Harassment <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-prevention-of-Sexual-Harassment.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-prevention-of-Sexual-Harassment.pdf</a></li> <li>• Environment, Health &amp; Safety Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Environment-Health-And-Safety-Policy.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Environment-Health-And-Safety-Policy.pdf</a></li> <li>• Diversity, Equity and Inclusion (including Equal Opportunity) Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/t-Diversity-Equity-and-Inclusion-including-Equal-Opportunity-Policy_JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/t-Diversity-Equity-and-Inclusion-including-Equal-Opportunity-Policy_JNIL.pdf</a></li> </ul>
P4	Businesses should respect the interests of and be responsive to all its stakeholders	<ul style="list-style-type: none"> <li>• Stakeholder engagement policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Stakeholder-Engagement-Policy_JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Stakeholder-Engagement-Policy_JNIL.pdf</a></li> </ul>
P5	Businesses should respect and promote human rights	<ul style="list-style-type: none"> <li>• Vigil Mechanism/ Whistle Blower Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Vigil-Mechanism-Whistle-Blower-Policy-1.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Vigil-Mechanism-Whistle-Blower-Policy-1.pdf</a></li> <li>• Supply Chain Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf</a></li> <li>• Supplier code of conduct <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf</a></li> <li>• Policy of Prevention of Sexual Harassment <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-prevention-of-Sexual-Harassment.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-prevention-of-Sexual-Harassment.pdf</a></li> <li>• Policy on Human Rights <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-human-rights.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-human-rights.pdf</a></li> </ul>

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"> <li>Environment, Health &amp; Safety Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Environment-Health-And-Safety-Policy.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Environment-Health-And-Safety-Policy.pdf</a></li> <li>Supply Chain Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf</a></li> <li>Supplier code of conduct <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf</a></li> <li>Biodiversity and No Deforestation Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Biodiversity-and-No-Deforestation-Policy_JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Biodiversity-and-No-Deforestation-Policy_JNIL.pdf</a></li> <li>ESG Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/ESG-Policy-JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/ESG-Policy-JNIL.pdf</a></li> </ul>
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"> <li>Policy on Responsible Advocacy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-responsible-advocacy.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-responsible-advocacy.pdf</a></li> </ul>
P8	Businesses should promote inclusive growth and equitable development	<ul style="list-style-type: none"> <li>CSR Policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Corporate-Social-Responsibility-Policy-1.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Corporate-Social-Responsibility-Policy-1.pdf</a></li> </ul>
P9	Businesses should engage with and provide value to their consumers in a responsible manner	<ul style="list-style-type: none"> <li>Policy on Customer Service <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-customer-service.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-customer-service.pdf</a></li> <li>Stakeholder engagement policy <a href="https://www.necoindia.com/wp-content/uploads/2025/02/Stakeholder-Engagement-Policy_JNIL.pdf">https://www.necoindia.com/wp-content/uploads/2025/02/Stakeholder-Engagement-Policy_JNIL.pdf</a></li> <li>Data Privacy Policy <a href="https://www.necoindia.com/policy/data-privacy-policy/">https://www.necoindia.com/policy/data-privacy-policy/</a></li> </ul>

[illegible]





Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<b>Principle 3:</b> <ul style="list-style-type: none"><li>Occupational Health Safety Assessment System – ISO 45001:2018</li></ul> <b>Principle 6:</b> <ul style="list-style-type: none"><li>Environment Management System – ISO 14001:2015</li><li>Energy Management System – ISO 50001:2018</li></ul> <b>Principle 9:</b> <ul style="list-style-type: none"><li>ISO/IEC 17025:2017 (Ensures precise measurement and testing, contributing to environmental stewardship)</li><li>Environment Management System – ISO 14001:2015</li><li>Energy Management System – ISO 50001:2018</li></ul>								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.								
6	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.								

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>As a responsible corporate, we are proud to present our continued journey in embedding ESG principles into the strategic and operational foundation of our organization. This report reflects our unwavering commitment to responsible growth, transparency, and long-term value creation.</p> <p>Our ESG journey has been both transformative and challenging. On the environmental front, we have made progress in reducing emissions, conserving water, and enhancing biodiversity through afforestation and sustainable resource management. However, the path to decarbonization and circularity in a resource-intensive industry presents complex challenges that require innovation, investment, and collaboration. We are actively exploring renewable energy integration, process optimization, and waste minimization to accelerate our transition toward a low-carbon future.</p> <p>Socially, we continue to strengthen our role as a catalyst for inclusive development. Our community engagement programs have touched over 260,000 lives, focusing on education, healthcare, and skill development. Internally, we foster a culture of safety, diversity, and empowerment, reflected in our high employee retention and satisfaction levels. Yet, we recognize the need to deepen our impact through more targeted, scalable, and measurable interventions that align with evolving societal expectations.</p> <p>From a governance standpoint, we have reinforced our commitment to ethical leadership, regulatory compliance, and stakeholder accountability. Our governance framework is designed to be agile, transparent, and resilient, enabling us to navigate risks and seize opportunities in a rapidly changing business landscape. We continue to invest in digital governance tools, board effectiveness, and ESG-linked performance metrics to ensure that sustainability is not just a goal but a guiding principle.</p> <p>We aim to maintain zero liquid discharge across all plants, enhance workforce diversity, and strategic planning. These reflects our belief that sustainability is not a destination but a continuous journey of improvement, innovation, and impact.</p> <p>Through the BRSR framework, we reaffirm our commitment to transparent reporting and stakeholder engagement. We remain dedicated to building a resilient, responsible, and future-ready enterprise that contributes meaningfully to India's industrial progress and global sustainability goals.</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: <a href="mailto:sangram.swain@necoindia.com">sangram.swain@necoindia.com</a></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>No specific committee of the Board is formed for decision making on sustainability related issues.</p> <p>However, Board of Directors (BOD) is responsible to take collective decision on sustainability related aspects.</p>

10

Details of Review of NGRBCs by the Company.

Subject for Review		a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
		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		b. Frequency (Annually (A) / Half yearly/ Quarterly/ Any other – please specify)								
		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

11

Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company conducts periodic review of the policies internally by the Senior Management and Committees of the Board wherever required. Independent assessment/evaluation of the working of its policies by an external agency will be done on need based basis.								

Note: During the year under review, The Company had appointed external agencies to undertake ISO and IATF Audits covering Environment, Health and Safety aspects for all its Divisions including Integrated Steel Plant, Castings and Mining. Whereas other aspects are subject of Statutory Audit and Internal Audit.

12.	If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:									
<b>Questions</b>		<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
The entity does not consider the Principles material to its business (Yes/No)		Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)										
The entity does not have the financial or/human and technical resources available for the task (Yes/No)										
It is planned to be done in the next financial year (Yes/No)										
Any other reason (please specify)										

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 are committed to conduct the business with integrity, transparency, and accountability. The Company has established a strong governance framework supported by robust internal controls, compliance monitoring systems, and periodic internal audits. These mechanisms help ensure adherence to regulatory requirements and ethical standards while identifying opportunities for improvement. The Company’s Code of Conduct serves as a guiding document for employees, promoting ethical behavior and responsible decision-making across all levels of the organization.

In alignment with its commitment to ethical governance, JNIL integrates sustainability and responsible business practices into its strategic and operational decisions. Environmental consciousness is embedded into day-to-day operations, and the Company continuously strives to uphold the highest standards of professionalism, honesty, and integrity. Through these efforts, JNIL fosters a culture of transparency and ethical conduct, reinforcing stakeholder trust and long-term value creation.

Performance Highlights	
ESG Pillar	Achievements
Social	<ul style="list-style-type: none"><li>More than 90% of BODs and KMPs and more than 80% of employees &amp; workers have attended training programs.</li></ul>
Governance	<ul style="list-style-type: none"><li>Zero fines and penalties</li><li>Zero instances of bribery and corruption</li><li>Zero instances of conflict of interest</li></ul>



ESSENTIAL INDICATORS

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

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	94%
Key Managerial Personnel	4	Operations Management, Industry Outlook, NGRBC Policies and Regulatory Compliance	100%
Employees other than BoD and KMPs	10	5S, TPM, Health & Safety, Quality, ESG, Technical /Skill Upgradation, Human Rights, Behavioural, Awareness and ISO	86%
Workers	5	Health & Safety, Skill Upgradation, Human Rights, 5S and TPM	84%

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 2025

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 nonmonetary 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 antibribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The organization maintains an Anti-Corruption and Anti-Bribery (ACAB) Policy that reflects its unwavering commitment to ethical business conduct and a zero-tolerance approach toward bribery, corruption, and financial misconduct. This policy is a cornerstone of the company’s governance framework and is designed to uphold the highest standards of integrity across all levels of operation.

The ACAB Policy provides comprehensive guidance on recognizing, preventing, and reporting corrupt practices. It outlines the principles of applicable anti-corruption laws and offers clear procedures for employees, workers, and value chain partners to follow when faced with potential ethical breaches. The policy is applicable to all individuals associated with the organization, including suppliers and contractors, and is reinforced through the Supplier Code of Conduct (SCoC), ensuring that ethical standards are upheld throughout the supply chain.

Violations of the ACAB Policy are treated with utmost seriousness and may result in disciplinary action, including termination of employment or business engagement. The organization has established a transparent reporting mechanism whereby concerns or breaches can be reported to the respective manager or the Human Resources department. All complaints are handled under the supervision of senior leadership, including the Chairman, Managing Director, or Executive Director, ensuring accountability and impartial resolution.

Importantly, the policy also includes provisions to protect whistleblowers from retaliation or detrimental treatment. Employees and workers are assured that refusing to participate in corrupt activities or reporting violations will not result in adverse consequences, thereby fostering a culture of openness, responsibility, and ethical resilience.

Through the implementation of the ACAB Policy, the organization reinforces its commitment to conducting business in a lawful, transparent, and socially responsible manner, in alignment with national regulations and global best practices. [https://www.necoindia.com/wp-content/uploads/2025/02/Anti-corruption-and-Anti-bribery-Anti-Money-Laundering-Policy\\_JNIL.pdf](https://www.necoindia.com/wp-content/uploads/2025/02/Anti-corruption-and-Anti-bribery-Anti-Money-Laundering-Policy_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 2024-25	FY 2023-24
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 2024-25		FY 2023-24	
		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, as there have been no reported instances necessitating corrective action in relation to fines, penalties, or enforcement measures by regulatory authorities, law enforcement agencies, or judicial bodies concerning matters of corruption or conflicts of interest.

8. Number of days of accounts payables ((Accounts payable \*365) / Cost of goods/services procured):

	FY 2024-25	FY 2023-24
Number of days of accounts payables	28.29	30.47

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:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	67.38%	66.87%
	b. Number of trading houses where purchases are made from	1134	861
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	52.56%	54.93%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	1.19%	1.03%
	b. Number of dealers / distributors to whom sales are made	37	24
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	89.74%	83.67%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.59%	8.69%
	b. Sales (Sales to related parties / Total Sales)	1.59%	1.45%
	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.

The organization has instituted a comprehensive Code of Conduct (CoC) for its Directors and Senior Management Personnel, rooted in the principles of integrity, transparency, and ethical leadership. This Code serves as a foundational element of the company's corporate governance framework, setting clear expectations for professional behavior and decision-making at the highest levels of leadership.

The CoC mandates that Directors and Senior Management act in good faith and in a manner they reasonably believe to be in the best interests of the company. It requires strict adherence to all applicable laws, regulations, confidentiality obligations, and internal policies. Leaders are expected to uphold the highest standards of honesty and accountability, ensuring that their actions reflect the values and long-term objectives of the organization.

Importantly, the Code prohibits any engagement in transactions or practices directly or indirectly that could compromise objectivity or influence decisions contrary to the company's interests. To safeguard against conflicts of interest, the CoC requires full disclosure of any potential or actual conflict to the Board of Directors. Such disclosures are reviewed, and prior authorization must be obtained before proceeding with any such transaction.

The organization has established a clear and confidential reporting mechanism for suspected violations or ethical concerns. Any breach of the CoC or conflict of interest must be reported to the Chairman of the Board or the Chairman of the Audit Committee, who will oversee a thorough investigation and initiate appropriate action. The policy ensures that ethical governance is not only a compliance requirement but a shared responsibility across leadership.

By enforcing this Code, the organization reinforces its commitment to principled leadership, responsible governance, and sustained stakeholder trust. The Code of Conduct for Directors and Senior Management Personnel is available at the web-link <https://www.necoindia.com/wp-content/uploads/2025/02/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 are committed to delivering high-quality iron, steel, and casting products that meet stringent safety and performance standards. The Company follows robust quality assurance protocols, including raw material testing, process monitoring, and final product inspection, to ensure customer satisfaction and operational excellence. Our operations are certified under IMS standards (ISO 9001, ISO 14001, ISO 45001 and ISO 50001) and TPM, reflecting our adherence to global benchmarks for quality, safety, and environmental management.

Sustainability is embedded in our sourcing and production practices. JNIL procures materials and services responsibly, with a focus on conserving natural resources and minimizing environmental impact. Through continuous innovation and technology-driven improvements, we optimize resource utilization and reduce operational risks. All industrial activities are aligned with best practices in sustainability, ensuring that our products are not only safe and reliable but also contribute to responsible and long-term business growth.

Performance Highlights	
ESG Pillar	Achievements
Environment	• 2.86% of total capital expenditure spent on improvement of environment and social parameters

ESSENTIAL INDICATORS

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

Segment	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	The Company has invested in energy-efficient equipment and process upgrades to conserve energy and reduce carbon emissions. These initiatives enhance operational efficiency while supporting environmental sustainability. Additionally, these improvements contribute to safer workplaces, skill development, and community well-being, aligning with national sustainability goals and reinforcing our commitment to responsible growth.
Capex	2.86%	0.85%	

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

Yes. The organization has established a structured policy and set of procedures to promote sustainable sourcing across its operations. All value chain partners are expected to adhere to the Supplier Code of Conduct (SCoC), which serves as a guiding framework for ethical and responsible business practices. The SCoC outlines clear expectations regarding working conditions, employment practices, health and safety standards, environmental stewardship, and business ethics.

By integrating sustainability into procurement and supplier engagement, the organization ensures that its sourcing decisions align with broader ESG goals. Suppliers are encouraged to uphold human rights, minimize environmental impact, and operate transparently in accordance with applicable laws and industry standards. Compliance with the SCoC is a prerequisite for conducting business with the company, and regular assessments are conducted to monitor adherence. This approach not only strengthens the integrity of the supply chain but also reinforces the organization's commitment to responsible growth and stakeholder accountability. The SCoC policy of the Company is available at the web-link <https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-JNIL.pdf>

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

We are encouraging our suppliers to adhere to the sustainability principles and implement the supplier code of conduct in their organizations, which in result will improve the percentage of sustainability sourcing.

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

Our products are primarily composed of ferrous materials and do not incorporate components that fall under the categories of plastic waste, e-waste, hazardous waste, or other non-metallic waste streams. Therefore, the question of reclaiming such materials at the end of product life does not apply to our operations. However, we are committed to responsible manufacturing and environmental stewardship, and we ensure the following:

- a. **Plastics (including packaging):** Our products are delivered with minimal packaging, and where packaging is used, it consists of recyclable materials such as steel strapping and paper-based wrapping. No plastic components are embedded in the product itself. We encourage our downstream partners to recycle packaging materials in accordance with local regulations.
- b. **E-waste:** Our product portfolio does not include any electrical or electronic components. As such, there is no generation of e-waste during the lifecycle of our products.
- c. **Hazardous waste:** The products we supply are free from hazardous substances. During manufacturing, any hazardous waste generated (e.g., used oils, lubricants, or chemical residues) is managed in strict compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. These are handled by authorized waste management agencies to ensure safe disposal or recycling.
- d. **Other waste:** Our products are designed for long-term industrial use and are fully recyclable at the end of their life. Being primarily composed of iron and steel, they can be re-melted and reused in steelmaking processes, contributing to a circular economy. We actively promote scrap recovery and recycling through our supply chain partners.

In summary, while our products do not generate reclaimable waste in the form of plastics, e-waste, or hazardous materials, we maintain robust environmental practices to ensure that all associated materials are responsibly managed throughout the product lifecycle.



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

Not Applicable. Extended Producer Responsibility (EPR) does not apply to Jayaswal Neco Industries Limited, as our products do not include plastic packaging, electronic components, or other materials covered under EPR regulations. Our operations focus on steel and industrial products that are durable, non-hazardous, and fully recyclable. Nonetheless, we adhere to all applicable environmental norms and ensure responsible waste management across our processes.

LEADERSHIP INDICATORS

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

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.
Life Cycle Assessment (LCA) has not been conducted for our products till date.					

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

Name of Product / Service	Description of the risk/concern	Action Taken
Not Applicable. No significant social or environmental concerns have been identified from the production or disposal of our products.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Nil		

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

	FY 2024-25			FY 2023-24		
	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

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

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

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



JNIL fosters a collaborative and inclusive work environment that promotes the well-being, growth, and dignity of its workforce. The Company encourages diversity and equity and supports employees in achieving their professional aspirations through targeted skill development programs. Training initiatives cover technical and managerial competencies, Total Productive Maintenance (TPM), and problem-solving techniques, helping employees bridge skill gaps and unlock their potential.

Recognizing that its workforce is its greatest asset, JNIL places strong emphasis on industrial safety and health. The Company conducts regular safety training, implements safety regulations, and performs periodic audits to ensure a safe working environment. TPM is digitally integrated into operations to drive excellence and safety. Through these measures, JNIL ensures that both employees and value chain partners operate in a secure, respectful, and growth-oriented ecosystem.

Performance Highlights	
ESG Pillar	Achievements
Social	<ul style="list-style-type: none"><li>100% of our employees and workers are covered under accident insurance</li><li>100% PF, Gratuity and ESI provided to all eligible employees and workers</li><li>More than 80% of employees are covered under skill upgradation training programs</li><li>More than 80% of workers are covered under health &amp; safety training programs</li><li>100% of employees are covered under performance and career development reviews</li><li>Zero fatalities</li></ul>

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	4168	1030	24.71	4168	100%	Nil	NA	Nil	NA	Nil	NA
Female	29	8	27.59	29	100%	Nil	NA	Nil	NA	Nil	NA
Total	4197	1038	24.73	4197	100%	Nil	NA	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

Note: i) In case of Health Insurance, the details of employees who have opted for the insurance cover are only mentioned.  
ii) In case of accidental insurance, the details of employees who are covered under ESIC are also mentioned.

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	4684	Nil	NA	4684	100	Nil	NA	Nil	NA	Nil	NA
Female	271	Nil	NA	271	100	Nil	NA	Nil	NA	Nil	NA
Total	4955	Nil	NA	4955	100	Nil	NA	Nil	NA	Nil	NA

Note: In case of accidental insurance, the details of workers who are covered under ESIC are mentioned.



c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the company	0.173%	0.174%

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

Sl. No.	Benefits	FY 2024-25			FY 2023-24		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/ N/ 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

Note: The employees and workers as eligible and applicable are covered as per the applicable regulatory requirements.

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 Company are accessible to differently abled employees, in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. The company ensures barrier-free access through various features. We remain committed to fostering an inclusive work environment and periodically review infrastructure to ensure continued compliance and accessibility for all 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.

The organization is committed to fostering a workplace that is inclusive, respectful, and free from discrimination. In alignment with the provisions of the Rights of Persons with Disabilities Act, 2016 and its internal Diversity, Equity, and Inclusion (including Equal Opportunity) Policy, the company ensures equal employment opportunities for all individuals, regardless of race, religion, gender, sexual orientation, age, disability, or any other characteristic protected by law. Discrimination or harassment of any kind is strictly prohibited, and all employment-related decisions from recruitment and promotions to training, compensation, and retirement are made based on merit, qualifications, and performance.

The Company also ensures fair and transparent remuneration practices, offering compensation packages that are competitive, equitable, and aligned with the nature of work, skills, and experience of employees. By adhering to applicable wage laws and maintaining clarity in compensation structures, the organization reinforces its commitment to fairness and accountability. These practices reflect a broader vision of building a diverse and empowered workforce that contributes meaningfully to the company's growth and broader sustainability goals. Diversity, Equity, and Inclusion (including Equal Opportunity) policy of the Company is available at the web-link [https://www.necoindia.com/wp-content/uploads/2025/02/t.-Diversity-Equity-and-Inclusion-including-Equal-Opportunity-Policy\\_JNIL.pdf](https://www.necoindia.com/wp-content/uploads/2025/02/t.-Diversity-Equity-and-Inclusion-including-Equal-Opportunity-Policy_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	The organization has instituted a structured and accessible grievance redressal mechanism to ensure that employees, workers, and other stakeholders can raise concerns in a safe, transparent, and timely manner. Detailed procedures are in place under various internal policies to address grievances related to workplace conduct, employment practices, and operational issues. Employees and workers are encouraged to report their concerns directly to their respective Heads of Department or the Human Resources Department. For workers engaged through third-party agencies, initial grievances may be addressed through their agency, with escalation to the company's HR department if unresolved.  All stakeholders are made aware of the available grievance channels through regular communication and policy disclosures. The organization ensures that complaints are handled with fairness, confidentiality, and without fear of retaliation. Oversight of grievance resolution is maintained by senior leadership, and mechanisms are in place to prevent adverse consequences for complainants, particularly in cases involving discrimination or harassment. This approach reflects the company's commitment to fostering a respectful and responsive workplace culture aligned with its values of integrity and accountability.
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 2024-25			FY 2023-24		
	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	4197	130	3.10%	4261	140	3.29%
Male	4168	128	3.07%	4235	135	3.19%
Female	29	2	6.90%	26	5	19.23%
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	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	4168	2488	59.69%	3375	80.97%	4235	1984	46.85%	3681	86.92%
Female	29	3	10.34%	12	41.38%	26	3	11.54%	18	69.23%
Total	4197	2491	59.35%	3387	80.70%	4261	1987	46.63%	3699	86.81%
Workers										
Male	4684	4005	85.50%	1815	38.75%	4918	4417	89.81%	1893	38.49%
Female	271	58	21.40%	49	18.08%	324	299	92.28%	226	69.75%
Total	4955	4063	82.00%	1864	37.62%	5242	4716	89.97%	2119	40.42%





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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4168	4168	100%	4235	4095	96.69%
Female	29	29	100%	26	26	100%
Total	4197	4197	100%	4261	4121	96.71%
Workers						
Male	4684	Nil	NA	4918	Nil	NA
Female	271	Nil	NA	324	Nil	NA
Total	4955	Nil	NA	5242	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. The Company has implemented a robust Occupational Health and Safety Management System across all manufacturing facilities and office locations. The system is based on the Integrated Management System (IMS) Audit Framework, complying with ISO 45001, ISO 14001, and ISO 9001 standards, along with 5S, TPM, and JNIL’s internal safety protocols.

Coverage includes:

- All employees, contract workers, and value chain partners.
- Digital safety portal for real-time reporting of safety observations, near-miss incidents, audits, and suggestions.
- Structured mechanisms for hazard identification, rectification, and follow-up.
- Mandatory safety induction and area-specific training programs.
- Periodic HIRA (Hazard Identification and Risk Assessment) by departments.
- Regular safety performance reviews at multiple levels (daily, fortnightly, monthly).
- Display of safety instructions, emergency protocols, PPE matrix, and evacuation plans.
- Engagement initiatives such as motivational programs and safety committees.

The Company remains committed to maintaining a safe and healthy workplace and continuously monitors key performance indicators to drive improvements in occupational health and safety.

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

The Company has established comprehensive systems and procedures to identify and assess work-related hazards and risks on both routine and non-routine/event-based basis.

On Routine Basis:

- **Hazard Identification and Risk Assessment (HIRA):** Implemented across all units to systematically identify potential hazards, evaluate associated risks, and implement control measures.
- **Safety Inspections and Audits:** Conducted through safety walks, patrolling, daily safety rounds, and cross-functional audits.
- **Third-Party Safety Audits:** Performed by external agencies as per statutory requirements, with implementation of recommended control measures.
- **Near-Miss Reporting:** Captured and addressed by all departments through a structured reporting and corrective action system.
- **Kiken Yochi Training (KYT):** Conducted by small groups before job execution to predict and mitigate potential hazards through worker-led discussions and commitment to safe practices.

On Non-Routine/Event-Based Basis:

- **Permit to Work System:** Mandatory before initiating any maintenance, repair, or shutdown activities.
- **Job Safety Analysis (JSA):** Conducted to break down tasks, identify risks, and implement suitable control measures.
- **Safety Manual for Major Shutdowns:** Provides detailed procedures and guidelines for safe execution during large-scale maintenance events.
- **Accident Investigation & CAPA:** Root cause analysis and implementation of Corrective and Preventive Actions to avoid recurrence.
- **Horizontal Deployment of CAPA:** Learnings and corrective actions are extended to other departments or similar activities to prevent systemic risks.

These processes ensure a proactive and participative approach to workplace safety, fostering a culture of continuous risk assessment and mitigation.

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

Yes. The Company has established robust systems across all manufacturing facilities to enable workers to report work-related hazards and take precautionary steps to avoid exposure to risks. Key processes include:

- **Hazard Identification and Risk Assessment (HIRA):** Workers actively participate in identifying risks and implementing control measures.
- **Near Miss and Unsafe Condition Reporting:** A structured reporting network is in place through Departmental Safety Officers (DSOs), supported by bilingual formats (English & Hindi) for ease of communication.
- **Kiken Yochi Training (KYT):** Conducted by work crews before job commencement to predict and control hazards collaboratively.
- **Roko-Toko (Stop & Counsel):** Workers are empowered to stop unsafe acts or conditions and counsel peers to adopt safe practices.
- **Leadership Safety Walks:** Department heads engage directly with workers to identify and resolve safety concerns on the ground.
- **Safety Interaction Tools:** A six-category framework is used to assess safety practices, including PPE, procedures, tools, and equipment.
- **Departmental Safety Meetings:** Regular forums to review safety risks, assign responsibilities, and track mitigation progress.
- **Open House Initiative:** A weekly platform for direct interaction between grassroots workers and senior management to share safety experiences, raise concerns, and suggest improvements. Complemented by motivational events such as safety dramas, slogans, and storytelling.

These initiatives foster a culture of safety ownership and ensure that workers can report hazards and remove themselves from unsafe conditions without hesitation.

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

Yes. Employees and workers of Company have access to non-occupational medical and healthcare services across all operational locations. These services include general health check-ups, outpatient consultations, wellness programs, and access to medical facilities beyond occupational health needs. The company also organizes periodic health camps and awareness sessions to promote preventive healthcare and overall well-being.



11. Details of Safety related incidents Data

Sl. No.	Safety Incident/Number	Category	FY 2024-25	FY 2023-24
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.29	0.78
		Workers	3.40	4.05
2	Total recordable work-related injuries	Employees	24	8
		Workers	42	51
3	No. of fatalities	Employees	Nil	1
		Workers	Nil	Nil
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
		Workers	1	Nil

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

The Company has implemented a comprehensive set of measures to ensure a safe, healthy, and compliant workplace across all its manufacturing facilities and offices. These include:

a. Workplace Monitoring:

- Half-yearly monitoring of illumination, noise, and dust levels to maintain a healthy work environment.
- Industrial hygiene studies conducted by external expert agencies.

b. Equipment Safety Compliance:

- Periodic testing, calibration, and certification of lifting machines, tools, tackles, and pressure vessels as per statutory requirements.

c. Health & Safety Systems:

- Implementation of health and safety policies, procedures, and practices in line with applicable laws and ISO standards.
- Regular safety committee and safety standard committee meetings.

d. Emergency Preparedness:

- Onsite Emergency Plan approved by the Chief Inspector of Factories (CIF).
- Periodic mock drills conducted based on identified emergency scenarios.

e. Hazard Identification & Risk Assessment:

- HIRA exercises conducted by all departments.
- Pre-start hazard prediction (Kiken Yochi Training - KYT) by workers before job commencement.

f. Audits & Reviews:

- Internal cross-functional audits and third-party safety audits to identify and address gaps.
- Monthly safety performance reviews by department heads and senior management.

g. Training & Awareness:

- Regular safety training and awareness sessions for employees and workers.
- Audio-visual safety induction training with demonstrations. Medical examination by OHC doctor followed by training on WAH and issue of height pass (to the medically fit workers only) before their deployment for height works.

h. Medical Surveillance:

- Pre-employment and periodic medical examinations, including eye tests for crane operators, signalmen, and loco pilots.
- Medical fitness assessments by Occupational Health Center (OHC) doctors.

i. Worker Engagement:

- Weekly Open House programs for direct interaction between workers and senior management.
- Safety awareness initiatives such as safety dramas, slogans, and storytelling events.

These integrated measures reflect Company's commitment to fostering a culture of safety, health, and continuous improvement in workplace conditions.

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

	FY 2024-25			FY 2023-24		
	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	70	Nil	Nil	296	Nil	Nil
Health & Safety	Nil	Nil	Nil	41	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.

The Company has undertaken several corrective and preventive actions (CAPAs) based on safety-related incidents, third-party audits, and industrial hygiene surveys to strengthen workplace safety and mitigate identified risks. Key actions include:

Corrective Actions from Safety Incidents:

a. Engineering Controls:

- Survey and installation of machine guarding and fencing for rotating machinery (3600 guarding) as per safety standards.
- Modification and SOP revision for 'C' hooks to ensure secure handling and limit load based on bar size.
- Raised platforms redesigned with sloping surfaces to reduce tripping hazards.

b. Actions from Third-Party Safety Audit (Rule-10, MP/CG CIMAHA Rules, 1999):

- **Hot Metal Handling Area (SMS-EAF):** Display of warning signage and PPE matrix, restricted personnel movement, provision of flame-resistant clothing, and automated crane sirens.
- **High Noise Zones (PP-1):** Installation of noise hazard signage and mandatory use of ear protection.
- **HCI Storage Area (PP-1):** Display of MSDS, installation of accessible eye-wash showers.
- **Boiler Area (PP):** Deployment of fixed and portable CO monitors for gas detection.

c. Actions from Industrial Hygiene Survey:

- **Respiratory Protection:** Provision of single/double valve dust respirators for cast house and stock house workers.
- **Hearing Protection:** Ear muffs provided for employees in booster pump and compressor houses.
- **Dust and Fume Control (SMS 1 & 2):** Efficiency improved through raw material quality control, optimized handling processes, and process-level dust mitigation.
- **Dust Emission Control (DRI Plants):** Installation of bag filters and mandatory use of dust masks for workers in PSB areas.

These actions reflect Company's commitment to continuous improvement in health and safety standards, proactive risk mitigation, and compliance with statutory and best practice requirements.



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)?
- a. Employees – Yes

b. Workers – Yes

The Company provides insurance coverage and compensatory support to both employees and workers in the unfortunate event of death. These provisions are part of the company’s commitment to employee welfare and are aligned with statutory requirements and internal policies. The compensatory package may include financial assistance to the family, insurance benefits, and other support measures as applicable.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
- The Company has established a compliance monitoring mechanism to ensure that contractors and value chain partners adhere to statutory obligations. Key measures include:

- **Monthly Compliance Checks:** Regular verification of remittance of statutory dues such as Provident Fund (PF), Employees’ State Insurance (ESI), and other applicable contributions.
- **Documentation Review:** Scrutiny of statutory records and challans submitted by contractors to confirm timely deduction and deposit.
- **Contractual Obligations:** Inclusion of statutory compliance clauses in agreements with contractors and service providers.
- **Audit and Oversight:** Periodic internal audits and reviews to ensure adherence to labour laws and social security regulations.

These measures help maintain transparency, accountability, and legal compliance across the value chain.

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

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil	1	Nil	Nil
Workers	1	Nil	1	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)
- 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 conduct operations with integrity and transparency, ensuring timely and effective communication with all stakeholders. The Company actively engages stakeholders to gather insights, address concerns, and build trust through open dialogue. This collaborative approach strengthens long-term relationships and supports inclusive growth. Ethical practices and transparent decision-making are central to Company’s stakeholder engagement strategy.

A structured stakeholder engagement plan is in place, outlining roles, communication channels, procedures, and monitoring mechanisms to facilitate meaningful interactions. Special attention is given to marginalized and vulnerable groups through targeted Corporate Social Responsibility (CSR) initiatives in local communities. These efforts reflect Company’s commitment to inclusive development and responsible business conduct.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.
- The Company follows a structured four-step process for identifying key stakeholder groups, aimed at protecting stakeholder interests and addressing concerns in a timely and effective manner. The process includes:
- a. Stakeholder Identification: Stakeholders are identified based on a formal stakeholder engagement plan, considering factors such as influence, impact, legitimacy, interest, and criticality to the Company’s operations, performance, and growth.

b. Review Mechanism: The stakeholder engagement plan is periodically reviewed and updated to reflect changes in strategic priorities and operational dynamics.

c. Communication Channels: Multiple modes of communication are adopted depending on the stakeholder group’s needs, accessibility, size, and type. These include meetings, digital platforms, reports, and direct interactions.

d. Frequency of Engagement: Engagement frequency is determined based on the nature of information to be shared and the urgency of stakeholder concerns, ensuring meaningful and responsive interactions.

Through this process, Company has identified the following as its key stakeholder groups:

Shareholders, Customers, Suppliers, Employees, Communities, Lenders, Media, and Government Agencies.

Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	E-mail/ newspaper/ meetings/ disclosure/ website	Quarterly/ half yearly/ annually/ as and when required	Update on business performance and regulatory compliance
Customers	No	E-mail/ newspaper/ con-call/ meetings/ website/feedback survey	As and when required	Update on business performance and new product development/initiatives/ attract potential customers
Suppliers	No	E-mail/ newspaper/ con-call/ meetings/ website/Supplier code of conduct	As and when required	Update on business performance and new product development/initiatives
Employees	No	E-mail/ con-call/ meetings/bimonthly publication of magazine ‘Surbhi’/ mobile app/trainings/survey/ celebration of founders’ day	Ongoing and daily engagement	Update on policies/ achievement/ awards/ employee engagement initiatives/ training/motivation
Communities	Yes	Community Meetings	Ongoing/ as and when required	Implementation of CSR Projects/ enhance quality of life and overall wellbeing of the society/smooth operational activities





Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Lenders	No	E-mails/ con-calls/ meetings/website	Monthly/ quarterly/ annually/ need based	Business Performance, Cash Flow and Technical Monitoring, Approvals, Debt Service, Capital Expenditure and Financial Projections
Media	No	Website/engagement as per requirement	As and when required	To leverage the reach to share the business story with stakeholders
Government	No	Website/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.

The Company follows a structured stakeholder engagement process to gather insights on economic, environmental, and social topics. The process includes:

  - Stakeholder Consultations:** Conducted periodically through focused group discussions, surveys, emails, and other communication channels as part of the stakeholder engagement plan.
  - Feedback Mechanism:** Inputs and concerns raised by stakeholders are documented and analyzed.
  - Board-Level Reporting:** Insights from stakeholder consultations are submitted to the Board on a need-based basis to support informed decision-making on key sustainability and business matters.
  - Review and Action:** The Board and senior management consider this feedback while formulating or revising policies, strategies, and operational practices.

This approach ensures that stakeholder voices are integrated into the Company's governance and sustainability framework.
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. The Company uses stakeholder consultation as a key input for identifying and managing environmental and social topics. A structured materiality assessment process is conducted to determine ESG issues relevant to the Company's operations and geographical context.

  - Stakeholder Engagement:** Surveys and questionnaires are administered to identified stakeholder groups to gather insights on ESG topics, including environmental impact, social responsibility, and governance practices.
  - Materiality Matrix Development:** Based on stakeholder feedback, a materiality matrix is developed to categorize ESG issues into high, medium, and low priority.
  - Policy and Strategy Integration:** The prioritized material issues are incorporated into the Company's sustainability policies and procedures. This ensures that stakeholder concerns are reflected in decision-making and operational planning.

This approach enables Company to align its sustainability initiatives with stakeholder expectations and regulatory requirements.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company actively engages with vulnerable and marginalized groups in the local communities where it operates, through structured mechanisms and inclusive development programs. Key measures include:

**Grievance Redressal Mechanism:** A dedicated system is in place to receive and address grievances from marginalized stakeholders in a timely and transparent manner.

**CSR Committee Oversight:** The CSR Committee monitors and guides the implementation of need-based initiatives aimed at improving the well-being of vulnerable groups.

**Community Engagement:** Regular consultations are held to understand the needs and concerns of disadvantaged groups, which inform the design of CSR programs.

**Targeted CSR Initiatives:**

Focus areas include:

- a. Health Care, Sanitation and Safe Drinking Water
- b. Education and Training
- c. Rural and Infrastructure Development Projects
- d. Women Empowerment
- e. Sports Activity
- f. Environmental Sustainability
- g. Promotion and Development of Traditional Art and Culture, Community Welfare and Promotion of weaker sections of Society, Eradicating hunger, poverty and malnutrition

These efforts reflect Company's commitment to inclusive growth and social equity.

Principle 5: Businesses should respect and promote human rights



The Company upholds the principles of human rights across its operations and value chain. The Company fosters an inclusive work environment where all individuals are treated with dignity, respect, and fairness, irrespective of race, gender, nationality, religion, or other status. The Company has a comprehensive Human Rights Policy that enforces zero tolerance towards discrimination, child labour, and forced labour. The policy includes detailed procedures to identify, assess, and mitigate human rights risks and impacts in a timely and effective manner.

To promote awareness and compliance, the Company conducts regular training programs on human rights for employees and workers. The Company ensures adherence to human rights principles through established grievance mechanisms and continuous monitoring of key aspects such as health and safety, fair compensation, labour rights, and privacy and encourages value chain partners to follow the same. These efforts reflect Company's dedication to creating a respectful, safe, and equitable workplace for all.

Performance Highlights	
ESG Pillar	Achievements
Social	<ul style="list-style-type: none"><li>More than 75% of employees are covered under human rights training programs</li><li>More than 90% of employees are getting more than minimum wages</li></ul>
Governance	<ul style="list-style-type: none"><li>Zero complaints from employees and workers on human rights violations</li></ul>

ESSENTIAL INDICATORS

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	4197	3174	75.63%	4261	3269	76.72%
Other than permanent	NA	NA	NA	NA	NA	NA
Total employees	4197	3174	75.63%	4261	3269	76.72%
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	4955	1710	34.51%	5242	569	10.85%
Total workers	4955	1710	34.51%	5242	569	10.85%



2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	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	4197	328	7.82%	3869	92.18%	4261	389	9.13%	3872	90.87%
Male	4168	311	7.46%	3857	92.54%	4235	380	8.97%	3855	91.03%
Female	29	17	58.62%	12	41.38%	26	9	34.62%	17	65.38%
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	4955	206	4.16%	4749	95.84%	5242	2941	56.10%	2301	43.90%
Male	4684	157	3.35%	4527	96.65%	4918	2678	54.45%	2240	45.55%
Female	271	49	18.08%	222	81.92%	324	263	81.17%	61	18.83%

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)	10	1.13	1	1.00
Key Managerial Personnel	5	119.87	Nil	NA
Employees other than BoD and KMP	4441	4.55	33	4.03
Workers	NA	NA	NA	NA

Note:

- i) In case of Independent and Nominee Directors sitting fees paid is considered as remuneration.
- ii) The number of Board of Directors, 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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	0.6%	1.0%

Note: For gross wages paid to females, wages paid to permanent Female Employees only considered.

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.

The Company is committed to upholding and respecting the human rights of its employees, communities, and all stakeholders impacted by its operations. The Company has established internal mechanisms to ensure timely and effective redressal of grievances related to human rights issues.

Key mechanisms include:

- **Human Rights Policy Framework:** The Company has adopted a comprehensive Human Rights Policy that aligns with legal, regulatory, and constitutional requirements. It covers labor practices, workplace safety, non-discrimination, prohibition of child labor, and harassment prevention.

- **Grievance Redressal System:** Employees and stakeholders can raise concerns related to human rights violations through formal grievance channels. These grievances are addressed promptly and fairly, ensuring confidentiality and protection against retaliation.
- **Vigil Mechanism / Whistle Blower Policy:** This policy allows employees and directors to report unethical practices, including human rights violations, directly to the Audit Committee. It guarantees anonymity and protection from victimization.
- **Training and Awareness:** Regular training and communication initiatives are conducted to ensure employees are aware of their rights and the mechanisms available for grievance redressal.
- **Monitoring and Review:** The implementation and effectiveness of the Human Rights Policy are periodically reviewed by the Managing Director and Business Responsibility Head. Improvements are made as necessary to strengthen the framework.
- **Encouraging Responsible Practices Across the Value Chain:** The Company promotes adoption of its human rights approach among contractors, suppliers, and partners, encouraging them to develop similar systems.

These mechanisms collectively ensure that human rights grievances are addressed in a structured, transparent, and responsive manner, reinforcing the Company’s commitment to ethical and responsible business conduct. Weblink of human rights policy is <https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-human-rights.pdf>

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

	FY 2024-25			FY 2023-24		
	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 2024-25	FY 2023-24
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 has implemented a robust Vigil Mechanism / Whistle Blower Policy to promote a safe, ethical, and transparent working environment across its multi-division and multi-location operations. This mechanism ensures that employees and directors can freely and fearlessly report concerns related to discrimination, harassment, unethical behavior, or any violation of the Company’s Code of Conduct.

Key safeguards in place include:

- **Confidentiality and Anonymity:** All complaints are treated with strict confidentiality. Complainants may choose to remain anonymous.
- **Protection Against Retaliation:** The policy explicitly prohibits any form of retaliation, victimization, or penalty against individuals who raise concerns in good faith.
- **Direct Access to Audit Committee:** Employees and directors can directly approach the Audit Committee through the Company Secretary to report grievances.
- **Fair Investigation and Equal Hearing:** Complaints are investigated fairly, and both the complainant and the accused are given equal opportunity to be heard.



- **Annual Affirmation:** The Company annually affirms that no employee has been denied access to the Audit Committee and that protection against unfair practices has been upheld.
- **Escalation Mechanism:** In case of suspected victimization, the complainant may directly approach the Chairman of the Audit Committee for redressal.

This mechanism is communicated across the organization and is designed to ensure that genuine concerns are addressed promptly and without fear of adverse consequences. The vigil mechanism/ whistle-blower policy of the Company is available at the web-link <https://www.necoindia.com/wp-content/uploads/2025/02/Vigil-Mechanism-Whistle-Blower-Policy-1.pdf>

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

Yes. Human rights requirements form an integral part of the Company's business agreements and contracts through the implementation of its Supplier Code of Conduct (SCoC). The SCoC outlines the expectations from all suppliers to operate in accordance with responsible business principles and comply with applicable laws and regulations, including those related to human rights.

Suppliers are required to acknowledge and implement the SCoC, which covers key areas such as:

- **Working Conditions and Employment Practices:** Respect for labour laws, non-discrimination, freedom from harassment, fair grievance mechanisms, and respect for freedom of association.
- **Health & Safety:** Safe and healthy work environments, hazard mitigation, and protection against unsafe conditions.
- **Environment:** Compliance with environmental laws, minimization of environmental impact, and promotion of eco-friendly technologies.
- **Business Ethics:** Adherence to anti-corruption policies, conflict of interest disclosures, data privacy, and quality and sustainability due diligence.

The Company also expects suppliers to cascade similar standards to their own business partners. In case of severe violations, the Company reserves the right to take appropriate actions, including termination of contracts.

This Code of Conduct is reviewed periodically and is aligned with the Company's Supply Chain Policy, ensuring robust implementation and accountability across the value chain. Weblink of Supplier Code of Conduct is <https://www.necoindia.com/wp-content/uploads/2025/02/Supplier-Code-of-Conduct-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%

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 were 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.**  
The Company continuously evaluates the requirements for 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

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 integrate sustainable practices into its operations to minimize environmental impact and promote long-term ecological balance. The Company focuses on resource conservation, energy efficiency, and greenhouse gas (GHG) emission reduction through the deployment of energy-efficient equipment and processes. Waste heat recovery systems are used in the integrated steel plant to reduce reliance on thermal energy and mitigate GHG emissions. Circular economy principles are promoted through Zero Liquid Discharge (ZLD) systems for water conservation and enhanced reuse and recycling of industrial by-products.

The Company's environmentally conscious product development and operational strategies help mitigate climate change and water-related risks, contributing to business resilience and sustainable growth. The Company continuously monitors environment-related key performance indicators (KPIs) and strives to improve operational efficiency in a responsible manner. These efforts reflect Company's commitment to protecting natural resources and safeguarding the interests of all stakeholders through sustainable industrial practices.

Performance Highlights	
ESG Pillar	Achievements
Environment	<ul style="list-style-type: none"><li>• 6,17,780 GJ of renewable source of energy consumption</li><li>• 4.7% reduction in water consumption</li><li>• 91,031 tons of waste reused</li></ul>





ESSENTIAL INDICATORS

1. Details of total energy consumption (in GJ) and energy intensity

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A) (GJ)	Nil	Nil
Total fuel consumption (B) (GJ)	6,17,780	Nil
Energy consumption through other sources (C) (GJ)	Nil	Nil
<b>Total energy consumed from renewable sources (A+B+C) (GJ)</b>	<b>6,17,780</b>	<b>Nil</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D) (GJ)	902,655	9,90,350
Total fuel consumption (E) (GJ)	2,79,50,210	2,37,56,692
Energy consumption through other sources (F) (GJ)	Nil	Nil
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>2,88,52,865</b>	<b>2,47,47,042</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>2,94,70,645</b>	<b>2,47,47,042</b>
<b>Energy intensity per crore of turnover</b> (Total energy consumed/ Revenue from operations in crores)	4,912	4,171
<b>Energy intensity per crore of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations in Crores adjusted for PPP)	1,01,482	93,424
<b>Energy intensity in terms of physical output **</b>	16.63	15.17
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

\* Purchasing Power Parity (PPP) is an economic theory and method used to compare the relative value of currencies and the cost of living between countries. PPP has been considered 20.66 for financial year 2024-25.

\*\* Energy consumption intensity in terms of physical output is calculated considering total energy consumption (GJ) against the total net finished goods 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 2024-25	FY 2023-24
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	4,910,713	51,72,544
(ii) Groundwater	97,761	1,02,626
(iii) Third party water	73,878	56,752
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>50,82,352</b>	<b>53,31,922</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>50,82,352</b>	<b>53,31,922</b>
<b>Water intensity per crore of turnover</b> (Total water consumption / Revenue from operations in Crores)	847	899
<b>Water intensity per crore of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/ Revenue from operations in Crores adjusted for PPP)	17,501	20,129
<b>Water intensity in terms of physical output **</b>	2.87	3.27
<b>Water intensity (optional)</b> – 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 finished goods 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 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
<b>(i) To Surface water</b>		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
<b>(ii) To Groundwater</b>		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
<b>(iii) To Seawater</b>		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
<b>(iv) Sent to third-parties</b>		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
<b>(v) Others</b>		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
<b>Total water discharged (in kiloliters)</b>	<b>Nil</b>	<b>Nil</b>

**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 along with RO plant for treating the wastewater generated from the operations and blowdown water from cooling towers. The treated water is reused back in process and RO reject water 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 2024-25	FY 2023-24
NOx	Tonnes	677.82	672.71
SOx	Tonnes	1176.74	1,073.53
Particulate matter (PM)	Tonnes	736.37	1,215.69
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	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 2024-25	FY 2023-24
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tonnes CO <sub>2</sub> equivalent (tCO <sub>2</sub> e)	25,66,145	24,78,408
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tonnes CO <sub>2</sub> equivalent (tCO <sub>2</sub> e)	1,82,286	1,96,970
<b>Total Scope 1 &amp; Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Tonnes CO <sub>2</sub> equivalent (tCO <sub>2</sub> e)	27,48,431	26,75,378
<b>Total Scope 1 and Scope 2 emission intensity per Crore of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations in Crores)		458	451
<b>Total Scope 1 and Scope 2 emission intensity per Crore of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in Crores adjusted for PPP)		9,464	10,100
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output **</b>		1.55	1.64
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity		-	-

\*\* Total Scope 1 and Scope 2 GHG emission intensity in terms of physical output is calculated considering total Scope 1 and Scope 2 GHG emission (tCO<sub>2</sub>e) against the total net finished goods 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 several ongoing projects for reducing greenhouse gas emission which comprises of the following:

- 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.

9. Provide details related to waste management by the entity

Parameter	FY 2024-25	FY 2023-24
	Total Waste generated (in MT)	
Plastic waste (A)	Nil	Nil
E-waste (B)	12.42	29.67
Bio-medical waste (C)	0.08	0.08
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	12.61	8.28
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	27.58	25.85
Other Non-hazardous waste generated (H). Please specify, if any.	5,54,438	5,19,651
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>5,54,490</b>	<b>5,19,715</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenue from operations in crores)	92	88
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations in crores adjusted for PPP)	1,909	1,962
<b>Waste intensity in terms of physical output **</b>	0.31	0.32
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

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

Category of waste	FY 2024-25	FY 2023-24
	Total Waste generated (in MT)	
(i) Recycled	Nil	Nil
(ii) Re-used	91031	Nil
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	<b>91,031</b>	<b>Nil</b>

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

Category of waste	FY 2024-25	FY 2023-24
	Total Waste generated (in MT)	
(i) Incineration	0.56	0.72
(ii) Landfilling	2,01,756	2,30,952
(iii) Other disposal operations	2,61,702	2,88,762
<b>Total</b>	<b>4,63,459</b>	<b>5,19,715</b>

\*\* Total waste intensity in terms of physical output is calculated considering total waste generated (Tonne) against the total net finished goods 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.

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.
- Fly ash and bed ash is used in the manufacturing of bricks.
- Char and Dolachar generated from the DRI plants are used as fuel in the power plants.
- 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
Not Applicable					

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 kiloliters):

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 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(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
<b>Total volume of water withdrawal (in kiloliters)</b>	NA	NA
<b>Total volume of water consumption (in kiloliters)</b>	NA	NA
<b>Water intensity per rupee of turnover</b> (Water consumed/turnover)	NA	NA
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	NA	NA
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(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
<b>Total water discharged (in kilolitres)</b>	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:

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Not monitored	
<b>Total Scope 3 emissions per rupee of turnover</b>			
<b>Total Scope 3 emission intensity</b> (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.	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.	Harvested rainwater has been utilized to recharge the ground water.
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, Company 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:

- a. Protect personnel of the Company and the public outside the plant premises.
- b. Protect property and minimise loss in case of adverse situations.
- c. Protect the work environment and outside environment.





- d. Effective rescue and proper treatment of causalities.

e. Bring the situation under control in a timely manner.

f. Ensure rapid return to normal operation by taking appropriate measures.

g. 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
8. How many Green Credits have been generated or procured:

By the organization	Nil
By the top ten value chain partners	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 entity, we conduct our business with honesty, integrity, and transparency, in full compliance with applicable laws, regulations, and guidelines. We actively engage with industry associations and regulatory agencies to support the sustainable growth and development of the steel sector. Our experienced team plays a key role in representing the challenges faced by steel companies, contributing valuable insights and expertise to policy discussions. Through collaborative efforts, we aim to influence policy formulation in a way that mitigates business risks and fosters long-term sectoral resilience.

Our approach to public advocacy is guided by a robust governance framework that upholds the highest ethical standards and aligns with the Company's Code of Conduct. All engagements with public and regulatory bodies are conducted in a responsible, transparent, and professional manner. We ensure that our inputs are well-informed and constructive, supporting sound financial management and strategic decision-making. By adhering to industry best practices and maintaining accountability in our advocacy efforts, we reinforce our commitment to ethical business conduct and responsible policy influence.

Performance Highlights	
ESG Pillar	Achievements
Governance	<ul style="list-style-type: none"><li>Affiliated with 8 National and 2 State level industry chambers and associations</li></ul>

ESSENTIAL INDICATORS

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

The Company is affiliated with 10 (Ten) 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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
6.	Sponge Iron Manufacturers Association	National
7.	Pellet Manufacturers Association of India	National
8.	Society of Indian Automobile Manufacturers	National
9.	MIDC Industries Association	State
10.	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 |
|---|-------------------------|-----------------------------------|--|---|------------------------|
| The Company 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 are committed to promoting inclusive growth and equitable development by uplifting marginalized and vulnerable groups in the communities surrounding our operational facilities. Guided by a comprehensive CSR policy and a dedicated CSR committee, we actively engage with local communities to understand their needs and implement targeted programmes that foster social and economic empowerment. Our initiatives are designed to address critical areas such as education, healthcare, sanitation, safe drinking water, and environmental sustainability, ensuring that development reaches those who need it most.

Our CSR projects also extend to vocational training, rural development, eradication of malnutrition and hunger, and the promotion of sports, arts, culture, and women empowerment. These efforts are aligned with national priorities and contribute to broader sustainable development goals. Through consistent and collaborative engagement, we strive to create a lasting positive impact, empowering communities and fostering inclusive progress in the regions where we operate.

Performance Highlights	
ESG Pillar	Achievements
Social	<ul style="list-style-type: none"><li>100% job creation is at rural and semi-urban regions</li><li>11.61 Crores worth CSR projects implemented in aspirational districts</li><li>2.6 lakhs people benefitted from CSR initiatives and projects</li></ul>

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in FY 25

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 2024-25					

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 25 (In ₹)
Not Applicable. Rehabilitation and Resettlement (R&R) is not undertaken by the Company in the reported year FY 2024-25						

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

The Company has a well-defined Corporate Social Responsibility (CSR) Policy that includes detailed guidelines for addressing grievances from local communities in the areas where it operates. CSR project implementation is managed by dedicated CSR teams at respective facilities, under the supervision of the plant heads and monitored by the CSR Committee.

The CSR teams and onsite personnel maintain regular engagement with local communities, including officials from Nagar Panchayats, to identify need-based CSR initiatives and address any grievances. Mechanisms such as one-on-one interactions and focused group discussions are used to ensure open dialogue and effective communication with community stakeholders.

Grievances raised by the community are addressed in a timely and transparent manner, and updates are periodically shared with the CSR Committee to ensure accountability and continuous improvement. The weblink of CSR policy is <https://www.necoindia.com/wp-content/uploads/2025/02/Corporate-Social-Responsibility-Policy-1.pdf>

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	18.00%	16.04%
Directly from within India	57.33%	77.83%

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 2024-25	FY 2023-24
Rural	9.44%	9.54%
Semi-urban	90.56%	90.46%
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 ₹ crores)
1.	Chhattisgarh	Kanker	3.05
2.	Chhattisgarh	Narayanpur	8.56

3.

a.

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

No

b.

From which marginalized /vulnerable groups do you procure?

Not Applicable

c.

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

Not Applicable

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

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:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health Care, Sanitation and Safe Drinking Water	71805	100%
2.	Education and Training	13290	100%
3.	Rural and Infrastructure Development Projects	95100	100%
4.	Women Empowerment	10705	100%
5.	Sports Activity	15341	100%
6.	Environmental Sustainability	21800	100%
7.	Promotion and Development of Traditional Art and Culture, Community Welfare and Promotion of weaker sections of Society, Eradicating hunger, poverty and malnutrition	32500	100%
Total		260541	100%

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



We are committed to delivering high-quality products to our customers by adhering to the most stringent quality management standards. Our Company is certified under the Integrated Management System (IMS) and the International Automotive Task Force (IATF), reflecting our dedication to optimized processes, operational efficiency, and continual improvement. We have robust quality control procedures in place, including regular inspections, to ensure that every product meets the highest standards of excellence and reliability.

Driven by innovation and powered by technology, we continuously strive to create economic value through operational excellence and resource optimization. Our focus on producing value-added products enhances customer satisfaction and reinforces our commitment to responsible business practices. All our quality assurance processes follow industry best practices in the iron, steel, and castings sector, ensuring that we consistently deliver products that delight our customers and contribute meaningfully to their success.

Performance Highlights	
ESG Pillar	Achievements
Social	<ul style="list-style-type: none"><li>Zero data breaches</li><li>Zero product recalls on safety issues</li></ul>



ESSENTIAL INDICATORS

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

The entity has established a formal procedure, “JNIL/CC/IMSP”, for handling customer complaints and implementing corrective actions. Customers can submit their complaints in either written or verbal form through various channels such as email or letter. Upon receipt, the Zonal Head initiates a preliminary discussion with the customer and coordinates with the relevant departments to investigate the issue thoroughly.

Following the investigation, appropriate corrective and preventive actions are taken, and the resolution is communicated to the customer in a timely manner to ensure effective redressal.

Additionally, the company follows a structured Customer Satisfaction Measurement Process under the procedure “IMS procedure MKTSL/IMSP/02”. This process is overseen by the Head of the Marketing Department and involves collecting regular feedback from customers. In cases of negative feedback or low ratings, further inputs are gathered, and necessary actions are taken to address the concerns. Periodic communication is maintained with customers to inform them about improvements made in product quality and marketing services.

Customer satisfaction ratings are tracked on an annual basis, and the Company consistently strives to achieve 100% satisfaction among 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 2024-25			FY 2023-24		
	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	74	Nil	Nil	116	Nil	Nil

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

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

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

Yes. The entity has a comprehensive Data Privacy Policy in place that outlines the principles and practices followed to ensure the protection of personal data. The policy covers the collection, use, storage, disclosure, and processing of personal data in compliance with applicable data protection laws and regulations.

The Company is committed to safeguarding the privacy of all stakeholders, including employees, vendors, and customers. Personal data is accessed strictly on a need-to-know basis and is protected through appropriate technical and organizational measures. The policy also includes provisions for data retention, third-party compliance, and regular monitoring to ensure adherence. Weblink of data privacy policy is <https://www.necoindia.com/policy/data-privacy-policy/>

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 2024-25.

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 web-link - <https://www.necoindia.com>

a. Foundry (Castings) Division:

This website provides detailed insights into a wide range of products including Cast Iron and Ductile Iron Manhole Covers, Frames, and Gratings, Centrifugally Cast CI Spigot & Socket pipes & Fittings, Hubless Pipes & Fittings; Ductile iron castings, Carrier housing, Axle end cap and Backing ring; Differential Housing, Clutch housing, Axle Housings, Cylinder Head, Gear box housing; Pump and Valve Body Castings; Slag pot, Heavy Ingot Mould, Mould Assembly with Trumpet, Duplex Ingot Moulds and Counter Weights.

b. Steel Plant Division:

This website showcases the Company’s Integrated Alloy Steel Plant, which produces high-quality iron and a diverse range of specialty alloy steel products which includes Pig Iron, Sponge Iron, Pellets, Billet, Bars, Wire Rod and Bright Bar. It features information on the plant’s infrastructure, including blast furnaces, rolling mills, and captive power plants, and emphasizes the Company’s focus on sustainability, innovation, and operational excellence to meet dynamic industry demands.

**Mining:** This website gives information about two major iron ore mines and reserves of titaniferous ore and limestone mines, which ensures seamless raw material supply captively and are equipped to meet diverse production needs.

The site serves as comprehensive sources for product specifications, certifications, technological capabilities, quality assurance practices and customer support, ensuring transparency and accessibility for all stakeholders.

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

The Company ensures that consumers are well-informed about the quality and safe usage of its products through multiple measures. For every product delivered, a Test Certificate is issued, which clearly specifies the grade, quality, and technical specifications. This assures customers of the product’s compliance with industry standards and helps them make informed decisions regarding its application.

To further support safe handling and responsible usage, the Company provides Material Safety Data Sheets (MSDS). These documents offer detailed guidance on product safety, including handling procedures, potential hazards, storage recommendations, and emergency measures. By sharing this critical information, the Company empowers customers to manage products safely and responsibly, reinforcing its commitment to consumer well-being and regulatory compliance.





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

The Company has proactive communication mechanisms in place to ensure that consumers are promptly informed in the event of any potential disruption or discontinuation of essential services. Our sales teams and authorized distributors reach out to customers through various channels such as email, phone calls, and direct messaging, ensuring timely and transparent updates. This approach helps maintain trust and allows customers to plan accordingly, minimizing inconvenience and ensuring continuity in their operations.

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

Yes. The entity displays additional product information beyond what is mandated by local laws, in alignment with customer requirements. This includes detailed product specifications and other relevant criteria as specified by customers, aimed at enhancing transparency and informed decision-making.

To ensure continuous improvement in customer experience, the entity conducts customer satisfaction surveys on annual basis. These surveys help assess satisfaction levels across major products and services, identify areas for improvement, and reinforce our commitment to delivering high-quality products and exceptional customer care.

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
Section B: Management and Process Disclosures	
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 I, 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-I- 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-I; 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-I
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-I
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-I
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 organization has determined relevant to the Human 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.