Business Responsibility and Sustainability Report (BRSR)

SECTION A General disclosures

This Business Responsibility and Sustainability Report ("BRSR"/"this Report") has been prepared by Jayaswal Neco Industries Limited, referred to throughout this Report as "the Company" or "JNIL", in accordance with the format prescribed by the Securities and Exchange Board of India (SEBI) under the National Guidelines on Responsible Business Conduct.

JNIL is a long-established manufacturer of iron and specialty steel products, with integrated operations spanning captive mining, steelmaking and precision castings. As industrial growth increasingly depends on how responsibly it is achieved, the Company views environmental, social and governance (ESG) considerations as central to its ability to operate sustainably and retain the trust of its stakeholders. This BRSR serves as the Company's primary tool for communicating that approach, setting out, in a structured and transparent manner, how JNIL manages its environmental footprint, its responsibilities toward employees and communities, and the governance standards that guide its decision-making.

Environment Stewardship	Across its integrated steel plants, casting divisions and captive mining operations, the Company continues to invest in reducing its ecological footprint. Fume extraction and dedusting systems help keep air emissions and ambient air quality in check, and the zero liquid discharge approach supports efficient wastewater recycling and rainwater harvesting so that fresh-water use stays low. The Company also maintains an ongoing afforestation programme, including a dedicated "Oxy-zone", aimed at supporting biodiversity, improving the local microclimate and building long-term carbon sequestration capacity. Together, these initiatives reflect a proactive approach to environmental stewardship that keeps pace with the Company's industrial growth.
Social Responsibility	For the Company, social responsibility is a core value rather than a one-off commitment, and it shapes how it engages with both its workforce and the communities around its operations. The Company's programmes in education, vocational training, healthcare and sanitation are designed to create inclusive, long-term development in the regions where it works, with a particular emphasis on skill-building and economic independence for youth and women. Internally, the Company works to sustain a supportive and inclusive workplace culture, reflected in strong employee retention, in the belief that a motivated workforce is central to sustainable success. Taken together, these initiatives are meant to ensure that the Company's industrial growth translates into lasting benefit for the communities it touches.
Governance Excellence	The Company treats sound governance as the foundation of stakeholder trust and long-term sustainability. Its governance framework rests on transparency, accountability and ethical leadership, supported by disciplined compliance with statutory and regulatory requirements and by timely, accurate reporting. Internal controls and risk-management systems are designed to keep operations resilient, while stakeholder engagement is approached openly to build trust and collaboration. Ongoing training reinforces ethical conduct at every level, so that governance functions as a shared value across the organization rather than a compliance checkbox.

I. Details of the listed entity

Headquartered in Nagpur, Maharashtra, the Company has grown from a modest iron foundry into one of India's leading integrated manufacturers of alloy steel and iron & steel castings. With operations spanning the value chain, from captive mining of iron ore and limestone through to advanced steel processing, the Company has built a strong platform for producing alloy steel rolled products, billets, sponge iron, pellets, pig iron and skull, as well as precision castings. Iron ore, one of the key raw materials, is drawn from captive mines in Chhattisgarh, which supports a consistent supply and keeps the integrated steel plant running efficiently.

The Company's operations are certified under the Integrated Management System (IMS) and the International Automotive Task Force (IATF) framework, in line with globally recognized quality standards, underscoring its focus on optimized processes and continuous improvement. Its diverse product portfolio serves industries such as automotive, engineering, power, railways, cement, construction, agricultural equipment, bearings, structural components and fastener manufacturing.

Guided by a philosophy of "Sustainable Growth," the Company pairs decades of manufacturing experience with a continued focus on innovation, environmental stewardship and community welfare. Its integrated operations, technical capability and customer-centric approach are what allow it to remain a trusted partner in India's industrial landscape.

1	Corporate Identity (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, M I D C Industrial Area, Hingna Road, Nagpur, Maharashtra, India, 440016
5	Corporate office	D-3/1, Central MIDC Road, Hingna MIDC Industrial Area, Nagpur-440016
6	E-mail	contact@necoindia.com
7	Telephone	Registered Office - 07104 - 237276, 237471, 237472 Corporate Office - 0712-2873300
8	Website	www.necoindia.com
9	Financial year for which reporting is being done	FY 2025-26
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 who may be contacted in case of any queries on the BRSR report	Shri Sangram Keshari Swain Executive Director Telephone number: 07721-264271 E-mail ID: sangram.swain@necoindia.com
13	Reporting boundary	The disclosure under this BRSR is on standalone basis
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/Services

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

SN	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Iron and Steel	Metal and Metal Products	92.77

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

SN	Product/Services	NIC Code	% of total Turnover contributed
1	Billets/Rolled Products/Pellet/Pig Iron & Skull/Sponge Iron	2410	92.77
2	Iron & Steel Castings	2431	7.23

Note: Accounting for 100% of turnover.

III. Operations

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

SN	Location	Number of plants	Number of offices	Total
1	National	5	15	20
2	International	0	0	0

19. Markets served by the entity

a. Number of location.

SN	Number of Locations served	Number
1	National (Number of states)	28 States and 8 Union Territories
2	International (Number of countries)	3

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

Out of the total turnover of ₹ 7,131.82 crore on standalone basis, the percentage of revenue from exports contributed to 0.38% (₹ 27.08 crore).

c. A brief on types of customers

JNIL is one of the largest alloy steel manufacturers and ferrous casting producers in India. The Steel Plant Division's product portfolio comprises wire rods, bars, bright bars, steel billets, pig iron, sponge iron, and pellets. These high-quality alloy steel long products cater to a diverse range of applications across the automotive, auto components, engineering, power, oil & gas, fasteners, bearing, railway, and construction sectors.

Over the years, the Company has established itself as an approved supplier to all major automotive Original Equipment Manufacturers (OEMs), following a rigorous and time-intensive approval process. The Steel Segment primarily serves Tier-2 manufacturing companies, including auto component manufacturers and forging companies, which in turn supply products and services to leading OEMs.

The Engineering Castings and Automotive Castings Divisions are majorly involved in the production of cylinder heads, housing, hubs, carrier housing, backhoe loaders, rib plates for metro rails, and steel valve castings, among others. These products are used in automobile and tractor manufacturing, construction applications, petroleum refineries, irrigation, railways, and commercial vehicle manufacturing.

The Centricast and Construction Castings Divisions of the Company manufacture pipes, fittings, manhole covers, frames, and gratings used in various construction activities. They also cater to the demand for steel plant items such as ingot moulds, bottom plates, slag pots, and valve body castings. Additionally, we are developing CI flash plates and door frames for Coke Oven Plants.

Through its foundry products, JNIL caters to prestigious agencies and companies, including government, semi-government, and public sector undertakings, municipal corporations, corporate clients, builders and civil contractors, and EPC firms.

Through its expansive product range and commitment to quality, the Company 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):

SN	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	4,408	4,376	99.27	32	0.73
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	**Total employees (D+E)**	**4,408**	**4,376**	**99.27**	**32**	**0.73**
	Workers					
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	5,607	5,242	93.49	365	6.51
6.	**Total workers (F+G)**	**5,607**	**5,242**	**93.49**	**365**	**6.51**

b. Differently abled Employees and workers:

SN	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	1	1	100.00	0	0.00
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	**Total employees (D+E)**	**1**	**1**	**100.00**	**NA**	**0.00**
	Workers					
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	5	5	100.00	0	0.00
6.	**Total workers (F+G)**	**5**	**5**	**100.00**	**0**	**0.00**

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	10	1	10.00
Key Management Personnel	6	0	0.00

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	7.02	6.56	7.02	6.62	14.55	6.67	5.96	14.81	6.01
Permanent workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

SN	Name of the holding/subsidiary/ associate companies/joint ventures	Is it a holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity 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. Corporate Social Responsibility (CSR) Details

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

ii. If yes, Turnover FY 2025-26: (in ₹) 7,131.82 crore

iii. Net worth FY 2025-26: (in ₹) 2,841.36 crore

VII. Transparency and Disclosure 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 2025-26			FY 2024-25		
		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	Yes, https://www.necoindia.com/investors/other-disclosures/	0	0	NA	0	0	NA
Investors		0	0	NA	0	0	NA
Shareholders		4	2	Complaints Pending for want of documents from shareholders	0	0	NA
Employees and workers		15	0	NA	70	0	NA
Customers		144	0	NA	74	0	NA
Value Chain Partners		0	0	NA	0	0	NA
Other		0	0	NA	0	0	NA

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

SN	Material issue identified	Is it 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 Emissions & Climate Change	Risk & Opportunity	**Risk:** • Steel production is inherently energy- and carbon-intensive on account of dependence on fossil fuels, resulting in considerable GHG emissions. • Failure to promptly address climate-related risks could expose the company to physical risks (such as extreme weather events) as well as transition risks (such as shifts in policy and markets). • Rising global focus on sustainability necessitates a move toward manufacturing products with a lower carbon footprint. • Meeting rigorous regulatory standards and emission thresholds may require deployment of advanced technology, systems, and processes, entailing considerable financial outlay and transformation time. **Opportunity:** • Deployment of energy-efficient machinery and process optimisation can help conserve energy and resources, lowering operating costs. • Shifting toward low-carbon manufacturing can draw environmentally conscious buyers, providing a competitive edge and increasing market share and revenue. • Robust sustainability performance can enhance access to green financing, possibly at more favourable interest rates.	• Expand the proportion of renewable energy within the total energy mix to lessen reliance on fossil fuels. • Shift to cleaner fuel sources with reduced GHG output to limit environmental impact. • Install energy-efficient machinery and streamline operational processes to cut energy use and emissions. • Strengthen energy recovery through additional waste heat recovery systems and effective use of byproduct gases. • Carry out periodic energy audits to identify inefficiencies and apply BEE-aligned energy conservation initiatives. • Embrace circular economy practices by increasing reuse and recycling of industrial waste and conserving water through reuse of treated wastewater.	Positive and Negative
2.	Water & Wastewater Management	Opportunity	• Treating and reusing wastewater lessens reliance on freshwater sources and cuts water procurement costs. • Enhancing water-use efficiency helps reduce water-related risks facing the company.	• Conserve water by installing water-efficient equipment and processes across operations and cleaning activities. • Sustain Zero Liquid Discharge (ZLD) at all sites by ensuring complete treatment and reuse of wastewater within operations, cutting dependence on freshwater sources. • Undertake water audits, apply conservation measures, and address leakages wherever needed. • Practise rainwater harvesting to conserve rainwater. • Carry out water risk assessments where necessary and address business risks arising from dependence on water resources. • Maintain a water inventory and monitor water-use efficiency.	Positive

SN	Material issue identified	Is it 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)
Social					
3.	Occupational Health & Safety	Risk	• Handling heavy machinery and equipment presents multiple health and safety risks for employees and workers. • Steel manufacturing operations can involve exposure to physical hazards, chemical hazards, and elevated temperatures. • Inadequate working conditions and insufficient safety measures may give rise to various health, safety, and ergonomic risks for employees and workers. • Health and safety incidents or accidents can interrupt operations and trigger legal action from regulatory bodies.	• Identify workplace hazards and apply mitigation measures without delay. • Conduct regular training sessions on leading industrial health and safety practices. • Organise medical camps and periodic health check-ups for employees. • Maintain compliance with health and safety laws, regulations, and guidelines (ISO 45001:2018 certified). • Require Personal Protective Equipment (PPE) for employees and workers before facility entry, as applicable. • Screen employees and workers for occupational and non-occupational illnesses and provide appropriate treatment. • Carry out periodic audits and identify areas for improvement in health and safety practices.	Negative
4.	Corporate Social Responsibility	Opportunity	**Opportunity:** • Rolling out CSR programmes aimed at uplifting vulnerable and marginalised communities near operations helps prevent potential local conflicts and promotes social harmony. • Building stronger ties with local communities generates positive social impact and boosts stakeholder trust. • Well-planned CSR initiatives help build brand equity and strengthen the company's reputation as a socially responsible entity.	• Engage with local communities to identify their needs and roll out targeted CSR programmes addressing social and economic challenges. • Generate livelihood opportunities that support upliftment of vulnerable and marginalised groups in the community. • Offer accessible healthcare services in nearby communities to support public health and well-being. • Organise plantation drives to boost green cover, curb pollution, and support a cleaner, more attractive environment. • Set up a dedicated CSR grievance redressal mechanism to ensure prompt resolution of community concerns and feedback. • Sustain regular engagement with local communities to build trust, deepen relationships, and drive inclusive development.	Positive
Governance					
5.	Business Ethics	Opportunity	• Conducting business ethically — with integrity, transparency, and accountability — supports the company's sustained growth and success. • Embracing sound governance practices and adherence to applicable local laws helps reduce business-related risks. • Building business relationships on a transparent basis earns customer trust and strengthens the company's brand equity.	• Ensure all employees comply strictly with the company's Code of Conduct. • Apply ethical business practices through suitable policies, systems, and procedures. • Establish strong internal controls to prevent, identify, and correct unethical business conduct.	Positive

SN	Material issue identified	Is it 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.	Transparency, Accountability & Reporting	Opportunity	• Upholding transparency and accountability in reporting fosters trust and confidence among stakeholders. • Offers investors dependable information to support informed decisions on green financing. • Timely and transparent reporting satisfies various disclosure obligations under local laws and helps reduce compliance-related risks.	• Perform regular audits to identify applicable disclosure requirements. • Build robust reporting systems covering both financial and non-financial reporting. • Adopt suitable disclosure mechanisms to communicate information to internal and external stakeholders in a timely manner. • Maintain open dialogue with stakeholders and share relevant information promptly to meet their expectations. • Disclose the company's performance publicly on an annual/quarterly basis, in line with regulatory requirements.	Positive

SECTION B Management and process disclosures

This Section introduces the governance architecture behind responsible business conduct - the policies, certifications, and oversight bodies an entity relies on to act on each principle. For a manufacturing group like JNIL, operating across multiple divisions and locations, this section sets up the systems of accountability that the rest of the report will be measured against.

SN	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.	• Anti-corruption and Anti-bribery & Anti-Money Laundering Policy • Vigil Mechanism/Whistle Blower Policy • Employee's Code of Conduct • Code of Conduct of Board of Directors and Senior Management Personnel
P2	Businesses should provide goods and services in a manner that is sustainable and safe.	• Supply Chain Policy • Supplier Code of Conduct • ESG Policy
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.	• Policy on Employee Well-Being • Policy of Prevention of Sexual Harassment • Environment, Health & Safety Policy • Diversity, Equity and Inclusion (including Equal Opportunity) Policy
P4	Businesses should respect the interests of and be responsive to all its stakeholders.	• Stakeholder Engagement Policy

SN	Principle Description	Reference of Company's Policies
P5	Businesses should respect and promote human rights.	• Vigil Mechanism/Whistle Blower Policy • Supply Chain Policy • Supplier Code of Conduct • Policy of Prevention of Sexual Harassment • Policy on Human Rights
P6	Businesses should respect and make efforts to protect and restore the environment.	• Environment, Health & Safety Policy • Supply Chain Policy • Supplier Code of Conduct • Biodiversity and No Deforestation Policy • ESG Policy
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	• Policy on Responsible Advocacy
P8	Businesses should promote inclusive growth and equitable development.	• CSR Policy
P9	Businesses should engage with and provide value to their consumers in a responsible manner.	• Policy on Customer Service • Stakeholder Engagement Policy • Data Privacy Policy

Policy and Management Processes

Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	Web link of policies covering 9 principles of NGRBCs is available at https://www.necoindia.com/investors/other-disclosures/								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The following is the list of certifications and standards adopted by the respective divisions of the Company (Steel Plant Division, Iron Ore and Line Stone Mines and Foundry Units - Centricast Division, Automotive Castings Division, Construction Castings Division and Engineering Castings Division), relevant as per their operations and requirements: **Principle 2: Sustainable and Safe Goods and Services** • ISO 9001:2015 - Quality Management System (consistent quality management across divisions) • IATF 16949:2016 - Quality Management System for Automotive Production and Relevant Service Part Organizations • IS 15905:2011 - Specification for Centrifugally Cast (Spun) Ductile Iron Pipes for Water, Gas and Sewage • IS 3989:2009 - Specification for Centrifugally Cast (Spun) Iron Spigot and Socket Soil, Waste and Ventilating Pipes, Fittings and Accessories • IS 1726:1991 - Specification for Cast Iron Manhole Covers and Frames • IAPMO Research and Testing Certification - Cast Iron Soil Pipe and Fittings (Hubless) (US market), confirming compliance with the Uniform Plumbing Code (UPC) and certified to the standard - ASTM A888-2021 • IAPMO Research and Testing Certification - Hubless Cast Iron Pipe Couplings (US market), confirming compliance with the Uniform Plumbing Code (UPC) and certified to the standard - ASTMC1277-2020 • IAPMO India Private Limited - Shielded Couplings, confirming compliance with the Uniform Plumbing Code (UPC-I) and certified to the standard - ASTM C-1277-2020 • Certificate from the Central Boilers Board - recognizing JNIL as a Well-Known Steel Maker for manufacturing Quality Billets and Blooms in Carbon Steel and Alloy Steel Grades **Principle 3: Employee Well-being** • ISO 45001:2018 - Occupational Health and Safety Management System • Great Place to Work certification for 5th consecutive time **Principle 6: Environment Protection** • ISO 14001:2015 - Environmental Management System • ISO 50001:2018 - Energy Management System **Principle 9: Consumer Value and Responsible Engagement** • ISO/IEC 17025:2017 - General Requirements for the Competence of Testing and Calibration Laboratories (ensures precise measurement and testing)								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is guided by its directional commitments as part of its sustainability roadmap. These include scaling up green capital expenditure and renewable energy adoption beyond the current 5.36 MW solar capacity, with the Company proposing to procure 104 MW of solar power for its steel plant division and mining operations and proposing to enhance its power plant capacity to 70 MW, sustaining Zero Liquid Discharge and improving water intensity across operations, and advancing decarbonization through natural gas usage, waste heat recovery, and technology upgradation. The Company intends to align its decarbonization strategy with the requirements of the Carbon Credit Trading Scheme (CCTS), where applicable, under the Indian carbon market framework. The Company also aims to steadily improve its Lost Time Injury Frequency Rate, expand human rights and safety training coverage across all worker categories, and strengthen wage equity, grievance redressal, and value chain ESG assessments. These commitments are being progressively translated into measurable, time-bound goals as the Company's ESG maturity and reporting framework continue to evolve.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not applicable.								

Governance, leadership and oversight

Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	As a responsible corporate, we are pleased to present this year's Business Responsibility and Sustainability Report, reflecting our continued commitment to embedding ESG principles at the core of our strategic and operational decision-making. This report captures another year of measured progress, disciplined execution, and deepening accountability across our environmental, social, and governance journey.								

Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
	On the environmental front, our efforts translated into tangible outcomes. We significantly scaled up our green capital expenditure, directing 16.59% of our capex towards energy-efficient technologies and processes. Zero Liquid Discharge continues to be maintained across all our manufacturing facilities, and our water intensity per unit of turnover improved meaningfully during the year. We took concrete step towards renewable energy adoption with procurement of 5.36 MW of solar power for our Automotive Castings Division, for ensuring efficient use of waste heat recovery, utilization of mineral resources through beneficiation of Iron ore, and circular economy practices. At the same time, we recognize that the resource-intensive nature of our industry continues to present real challenges in decarbonization, and we remain committed to pursuing innovation, technology absorption, and process optimization to accelerate our transition toward a lower-carbon footprint through use of natural gas, solar power generation, upgradation of Turbo Generator (TG) & Inclusion of EV vehicles inside plant premises. Socially, our commitment to inclusive development has grown in both scale and reach. Our CSR programs touched over 400,000 lives this year, spanning healthcare, education, rural infrastructure, women empowerment, sports, and community welfare, with particular focus on our operations in the aspirational districts of Narayanpur and Kanker. Within our workforce, we strengthened our safety culture substantially, with our Lost Time Injury Frequency Rate improving across both employees and workers, supported by wider training coverage on health and safety measures. We also expanded our sourcing footprint among MSMEs and local suppliers, reinforcing our role in strengthening regional economic ecosystems. That said, we acknowledge that certain areas, particularly the consistency of our human rights and awareness training coverage across all worker categories warrant enhanced focus, and we are committed to further improve in the year ahead. We have implemented the online approval system and moving ahead with paperless office and transforming to digitization. From a governance standpoint, we continued to reinforce ethical leadership, transparency, and stakeholder accountability. Our engagement with industry and regulatory bodies expanded, with our affiliations growing to 13 trade and industry associations, enabling us to contribute more meaningfully to sectoral policy dialogue. We recorded no instances of regulatory penalties, data breaches, or product recalls during the year, reflecting the strength of our compliance and risk management frameworks. Our stakeholder engagement processes, anchored by an independently facilitated materiality assessment, ensured that the Board and Management decision-making remained closely aligned with the expectations of our employees, communities, customers, and investors. Looking ahead, we remain focused on deepening our decarbonization roadmap, strengthening value chain assessments on ESG parameters, and ensuring that our human capital practices, particularly around training, wage equity, and grievance redressal, keep pace with the scale of our operations. We reaffirm our belief that sustainability is not a static achievement but an ongoing discipline of measurement, correction and improvement. Through this BRSR, we reiterate our commitment to transparent, evidence-based reporting and continuous stakeholder dialogue. We remain steadfast in our resolve to build a resilient, ethical, and future-ready enterprise that contributes meaningfully to India's industrial growth story and to the broader global pursuit of sustainable development.								

Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	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. Shri Sangram Keshari Swain Executive Director Telephone number 07721-264271 E-mail ID: sangram.swain@necoindia.com								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? If yes, provide details.	No specific Committee of the Board is formed for decision making on sustainability related issues. However, Board of Directors (BOD) is responsible to take collective decision on sustainability related aspects.								

10. Details of Review of NGRBCs by the Company

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

Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Annually								

11.		P1	P2	P3	P4	P5	P6	P7	P8	P9
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	No. The Company's policies are periodically reviewed internally by Senior Management and the relevant Committees of the Board, as applicable. While no external agency has been engaged to date for independent assessment of policy effectiveness, the Company may consider such an assessment on a need-basis, depending on the nature and materiality of the policy concerned.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	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

This section introduces the framework through which performance against each of the nine NGRBC principles is actually assessed. Essential and leadership indicators translate broad principles into measurable disclosures. For JNIL, this section frames how a diversified industrial business is expected to demonstrate its conduct across ethics, environment, people, and consumers, one principle at a time.

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

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Principle 1 introduces the expectation that businesses conduct themselves with integrity, governing operations ethically, transparently, and with accountability to regulators, partners, and stakeholders. For an industrial enterprise like JNIL, operating across multiple states, trading relationships, and regulatory jurisdictions, this principle sets the tone for how ethical conduct is expected to be woven into everyday business dealings.

Performance Highlight	
ESG Pillar	**Achievement**
Social	Board-approved Anti-Corruption, Anti-Bribery & Anti-Money Laundering Policy in force, extending to employees, associates, JVs and third parties acting on the Company's behalf Zero monetary or non-monetary penalties, fines, settlements or compounding fees imposed by regulators/ judicial bodies in FY 2025-26 No disciplinary action against Directors, KMPs, Employees or Workers on bribery/corruption charges No conflict-of-interest complaints reported against Directors or KMPs
Governance	Training and awareness on NGRBC principles delivered across all employee categories

Essential Indicators:

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

SN	Segment	Total number of training and awareness programs held	Topics/principles covered under the training	% age of persons in respective category covered by the awareness programs
1.	Board of Directors	4	P2 (Operations Management), P7 (Industry Outlook), P1 (Policies and Regulatory Compliance), All Principles (NGRBC)	94.12
2.	Key Managerial Personnel	4		100.00
3.	Employees other than BoD and KMPs	10	P3 (5S, TPM, Health & Safety, Quality, Technical/Skill Upgradation, Behavioural, Awareness, ISO), P5 (Human Rights), P1 (ESG)	89.27
4.	Workers	5	P3 (Health & Safety, Skill Upgradation, 5S, TPM), P5 (Human Rights)	88.00

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 2025-26.

Monetary					
Type	**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	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA

Non-Monetary					
Type	**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	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding fee	NA	NA	0	NA	NA

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

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

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

Yes, the Company has an Anti-corruption and Anti-bribery & Anti-Money Laundering Policy. This Policy imposes zero-tolerance and prohibition on employees and third parties accepting gifts, discounts, favors, or services from clients, suppliers, or competitors, with heightened scrutiny for procurement and sales. It explicitly bans facilitation payments and kickbacks of any kind, and mandates documentary evidence (product/quantity/delivery details, contact names) for all payments involving Government Entities, ensuring transactions remain auditable rather than discretionary. The policy's scope extends beyond direct employees to associates, affiliates, joint ventures, and third parties acting on JNIL's behalf, aligning with value-chain accountability expectations.

Governance is anchored by a defined escalation path: Violations must reach Chairman/MD/ED, not just HR, supported by an explicit non-retaliation guarantee protecting employees who refuse to participate in bribery or who report concerns in good faith, even if later found mistaken. HR and site/departmental heads own implementation, training (at induction and ongoing), and periodic monitoring, backed by internal audits, with breaches attracting disciplinary action up to dismissal.

5. No of Directors/KMPs/Employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption

SN	Segment	FY 2025-26	FY 2024-25
1.	Directors	0	0
2.	Key Managerial Personnel	0	0
3.	Employee	0	0
4.	Workers	0	0

6. Details of complaints with regard to conflict of interest

SN	Segment	FY 2025-26		FY 2024-25	
		Number	Remarks	Number	Remarks
1.	Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
2.	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	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) in the following format:

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	39.64	28.29

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	55.27	67.38
	b. Number of trading houses where purchases are made from	793	1134
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	78.23	52.56
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	17.03	1.19
	b. Number of dealers/distributors to whom sales are made	128	37
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	83.75	89.74
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	8.60	10.59
	b. Sales (Sales to related parties/Total Sales)	0.57	1.59
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.01	0.00
	d. Investments (Investments in related parties/Total Investments made)	0.00	0.00

Leadership Indicators:

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

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

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

Yes, the Company has institutionalized, Board-approved processes to identify, disclose and manage conflicts of interest involving Board members. The Code of Conduct for Directors & Senior Management Personnel mandates that a director must not enter any transaction or practice that could compromise independent judgement; where an actual or potential conflict is reasonably foreseen, the director is required to make full disclosure to the Board and obtain the Board's authorization before proceeding. This is reinforced by confidentiality and fair-dealing obligations under the Policy that prohibit use of boardroom or insider information for personal gain. The Code of Conduct for Employees, also applicable to Executive Directors and KMPs in their capacity as employees, further operationalizes this through a defined disclosure chain and robust approval procedures.

At the transactional level, the Policy on Related Party Transactions requires any Board or Audit Committee member with an interest in a matter to recuse himself from discussion and voting, restricts RPT approvals to Independent Directors on the Audit Committee, and routes material or non-arm's-length transactions to the Board and, where required under Section 188 of the Companies Act and SEBI Regulations to Shareholders (with interested related-party shareholders barred from voting). Routine RPTs are governed through capped, periodically reviewed omnibus approvals, and any transaction not approved/ratified as required is voidable, with the concerned director liable to indemnify the Company for resulting loss.

Suspected violations are reported to the Chairman of the Board and the Audit Committee and proper course of procedure as per applicable provisions is followed and due caution will be taken to avoid such violations.

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

Principle 2 introduces the expectation that goods and services be provided in a manner that is both sustainable and safe, from sourcing through to end-of-life. For a steel and castings manufacturer like JNIL, this principle naturally extends to how raw materials are sourced, how products are engineered, and how the inherently recyclable nature of ferrous products is factored into a broader sustainability approach.

Performance Highlight	
ESG Pillar	**Achievement**
Environment	i. CapEx allocation towards environmentally beneficial technologies increased sharply to 16.59% (FY25: 2.86%), directed at energy-efficient equipment and process upgrades to conserve energy and reduce carbon emissions ii. Hazardous waste (used oils, lubricants, chemical residues) segregated at source and channelized through authorized recyclers registered under Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, with traceability manifests maintained iii. E-waste generated at plants/offices routed through authorized recyclers under E-Waste (Management) Rules, 2022
Social	i. Formal Supplier Code of Conduct (SCoC) mandated for all value chain partners, covering working conditions, health & safety, environmental stewardship and business ethics as a prerequisite for engagement ii. Suppliers actively encouraged to adopt sustainability principles, though percentage of sustainably sourced inputs not yet quantified

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.

SN	Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0.00	0.00	NA
2	CAPEX	16.59	2.86	Investments in energy-efficient equipment and process upgrades have been made by the Company to conserve energy and lower carbon emissions. Beyond improving operational efficiency, these measures advance environmental sustainability. They also help create safer workplaces, build skills, and improve community well-being.

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

Yes. The Company has instituted a formal Supplier Code of Conduct (SCoC) that extends to all value chain partners and is built around four core pillars: working conditions and employment practices, health and safety, environmental stewardship, and business ethics. Any supplier wishing to engage with the Company are expected to acknowledge and implement this Code. This is done alongside the Company's wider Supply Chain Policy so that sustainability considerations are woven directly into how sourcing decisions are made.

This linkage between procurement practice and supplier engagement means the Company's sourcing choices stay grounded in its larger ESG objectives. Suppliers are expected to respect human rights, keep their environmental footprint in check, and conduct their operations transparently, in line with relevant laws and recognized industry norms, with adherence to the SCoC serving as a non-negotiable condition of doing business, backed by periodic assessments to verify ongoing compliance.

Taken together, this framework does more than safeguard supply chain integrity; it reflects the organization's broader commitment to growing responsibly and remaining accountable to its stakeholders.

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

The Company is committed to ensuring that its inputs are sourced responsibly. At present, it is in the process of conducting an assessment to measure the percentage of inputs that have been sourced sustainably.

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.

The Company's products are primarily composed of ferrous materials and do not contain plastic, electronic, or hazardous components. As a result, formal take-back or reclamation processes for these waste categories are not applicable to our product design. Nonetheless, we follow structured practices across the value chain to ensure responsible material management and support circularity:

Product	Process to safely reclaim the product
Plastics (Including packaging)	Products are shipped with minimal packaging, using recyclable materials such as steel strapping and paper-based wrapping; no plastic is used in packaging or embedded in the product. Downstream partners are encouraged to segregate and recycle packaging waste in line with applicable local regulations.
E- Waste	Our product portfolio contains no electrical or electronic components. E-waste generated at our manufacturing plants and corporate offices is collected, stored, and channelized through authorized recyclers/dismantlers registered under the E-Waste (Management) Rules, 2022, ensuring compliance with Extended Producer Responsibility norms applicable to us.
Hazardous Waste	Our products do not contain hazardous substances. Hazardous waste generated during manufacturing (e.g., used oils, lubricants, chemical residues) is segregated at source, stored as per prescribed norms, and handed over to authorized recyclers/disposal agencies registered under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, with manifests maintained for traceability.
Other Waste	Our products are designed for long industrial service life and are fully recyclable at end of life. Being predominantly iron and steel, they can be re-melted and reintroduced into steelmaking, supporting a circular economy. We encourage supply chain and scrap-recovery partners to facilitate collection and recycling of end-of-life material.

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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable. EPR does not apply to the Company as its products do not include plastic packaging, electronic components, or other materials covered under EPR regulations. The Company's 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 in the following format.

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company has not conducted Life Cycle Perspective/Assessments for any of its products yet.					

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	Description of the risk/concern Action Taken
Not Applicable.		

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 (in %)	
	FY 2025-26	FY 2024-25
GCP Sludge	100.00	0.00
SMS Slag	100.00	0.00
BF Flue dust	100.00	0.00
Dolochar	100.00	0.00
Mill Scale	17.79	0.00

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

Particulars	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	0.00	0.00	0.00	0.00	0.00
E-waste	0.00	11.83	0.00	0.00	0.00	0.00
Hazardous waste	0.00	16.41	0.11	0.00	0.00	0.00
Other Waste	1,05,813.44	0.00	5,43,283.86	0.00	0.00	0.00

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

Principle 3 introduces the expectation that businesses respect and promote the well-being of all employees, including those across their value chain. For a heavy-industry operator like JNIL, running blast furnaces, casting units, and mining sites, this principle carries particular weight given the physical, safety-intensive nature of the work its permanent and contract workforce perform daily.

Performance Highlight	
ESG Pillar	**Achievement**
Social	i. Well-being spend as % of revenue increased to 0.20% from 0.17% ii. Maternity benefit coverage at 100% for eligible female employees and female workers iii. Statutory retirement benefits (PF, Gratuity, ESI) at 100% coverage for both employees and workers iv. Training coverage improved significantly: employees on health & safety rose to 87.89% from 59.35%; workers on health & safety at 87.36% from 82.00% v. 100% of employees underwent performance and career development reviews; vi. Complaints on working conditions declined sharply to 15 from 70 vii. Non-occupational medical and healthcare access extended to all employees and workers, including periodic health camps
Governance	i. Robust OH&S Management System certified under ISO 9001, ISO 14001, ISO 45001, integrated with 5S and TPM standards ii. Multi-layered hazard identification: HIRA, Job Safety Analysis, Permit-to-Work, KYT (hazard prediction drills), third-party safety audits iii. Structured hazard-reporting culture: online near-miss reporting, Roko-Toko (stop-and-counsel) practice, Leadership Safety Walks, weekly Open House forums iv. 100% of plants and offices assessed for health & safety practices and working conditions

Essential Indicators:

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	4,376	996	22.76	3,456	78.98	0	0.00	0	0.00	0	0.00
Female	32	0	0.00	14	43.75	32	100.00	0	0.00	0	0.00
Total	**4,408**	**996**	**22.60**	**3,470**	**78.72**	**32**	**100.00**	**0**	**0.00**	**0**	**0.00**
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

Note:

i) For Health Insurance, only the details of employees who have opted for coverage are included.

ii) For Accidental Insurance, the details of employees covered under ESIC are also included.

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
Other than Permanent Workers											
Male	5,242	0	0.00	5,242	100.00	0	0.00	0	0.00	0	0.00
Female	365	0	0.00	365	100.00	365	100.00	0	0.00	0	0.00
Total	**5,607**	**0**	**0.00**	**5,607**	**100.00**	**365**	**100.00**	**0**	**0.00**	**0**	**0.00**

Note: For Accidental Insurance, the details of workers covered under ESIC are included.

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.20	0.17

2. Details of retirement benefits for Current and Previous FY

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1. PF	100.00	100.00	Yes	100.00	100.00	Yes
2. Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
3. ESI	100.00	100.00	Yes	100.00	100.00	Yes
4. NPS	100.00	100.00	Yes	100.00	100.00	Yes

Note:

i) Eligible employees and workers are covered in accordance with applicable regulatory requirements.

ii) NPS is an optional benefit offered to all employees of the Company. The above coverage of 100% pertains to employees who have opted for NPS.

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. The Company's Diversity, Equity and Inclusion (including Equal Opportunity) Policy commits to providing barrier-free accessibility to Persons with Disabilities across its physical infrastructure. Towards this, the Company continuously liaises with service providers and facility managers of the premises it occupies to work towards the accessibility standards prescribed under the Rights of Persons with Disabilities Act, 2016, and may provide assistive devices on a case-to-case basis. Employees facing accessibility issues relating to physical infrastructure, transportation, or information and communication technology can report these to the designated Liaison Officer, who is responsible for ensuring a disabled-friendly workplace. The Company continues to work towards full 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.

Yes. The Company's Diversity, Equity and Inclusion (including Equal Opportunity) Policy, adopted in line with the Rights of Persons with Disabilities Act, 2016, prohibits discrimination and harassment of any kind and ensures equal opportunity to employees and applicants without regard to race, colour, religion, sex, sexual orientation, gender identity, pregnancy, age, national origin, disability status, or any other characteristic protected by law. The policy applies to all aspects of the employment relationship- recruitment, employment (including contractual and consultant), promotion, transfer, training, working conditions, wages and salary administration, and employee benefits, and extends to independent contractors and third-party personnel working on Company premises.

Additionally, for Persons with Disabilities specifically, the policy commits to a transparent, merit-based selection process, provision of application forms in alternative formats on request, barrier-free physical infrastructure, accessible transportation where provided, special leave on request, reasonable accommodation at the Company's discretion, and disability-inclusive training and career development. A designated Liaison Officer (the HR head at each plant/office) oversees implementation and grievance redressal, and the policy prohibits retaliation against anyone raising concern in good faith.

5. Return to work and Retention rates of permanent employees 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.

1. Permanent Workers 2. Other than Permanent Workers 3. Permanent Employees 4. Other than Permanent Employees	The grievance redressal mechanism for employees and workers of the Company is built across several Policies, each covering a different type of grievance: • **General/Day-to-Day Grievances:** As per the Employee Wellbeing Policy, grievances are raised and addressed through periodic open forum meetings between employees and management, coordinated by HR/Functional Heads. • **Human Rights-Related Grievances:** As per the Human Rights Policy, the Company commits to timely resolution of human rights-related grievances, with oversight by Management • **Discrimination/Equal Opportunity Grievances:** As per the Diversity, Equity & Inclusion Policy, a formal Grievance Procedure is provided with a designated plant/unit-level Liaison Officer as point of contact; non-retaliation is guaranteed for good-faith complaints. • **Sexual Harassment Grievances:** As per the Policy on Prevention of Sexual Harassment, an Internal Complaints Committee (ICC) handles written complaints within defined timelines, with interim relief and career protection for complainants. • **Corruption/Ethical Misconduct Grievances:** As per the Anti-corruption and Anti-bribery & Anti-Money Laundering Policy concerns are reported via reporting manager, HR, or whistle-blower line, escalated to Management, with protection against retaliation. • **Broader Stakeholder Grievances:** As per the Stakeholder Engagement Policy, grievance handling is decentralized through designated stakeholder contacts, with anonymous escalation routes provided where required.

7. Membership of employees in Association(s) or Unions recognized by the listed entity.

Category	FY 2025-26			FY 2024-25		
	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/ worker 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	**4,408**	**135**	**3.06**	**4,197**	**130**	**3.10**
Male	4,376	133	3.04	4,168	128	3.07
Female	32	2	6.25	29	2	6.90
Total Permanent Workers	**0**	**0**	**0.00**	**0**	**0**	**0.00**
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (B)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees										
Male	4,376	3,842	87.80	3,631	82.98	4,168	2,488	59.69	3,375	80.97
Female	32	32	100.00	20	62.50	29	3	10.34	12	41.38
Total	**4,408**	**3,874**	**87.89**	**3,651**	**82.83**	**4,197**	**2,491**	**59.35**	**3,387**	**80.70**
Workers										
Male	5,242	4,642	88.55	2,634	50.25	4,684	4,005	85.50	1,815	38.75
Female	365	256	70.14	174	47.67	271	58	21.40	49	18.08
Total	**5,607**	**4,898**	**87.36**	**2,808**	**50.08**	**4,955**	**4,063**	**82.00**	**1,864**	**37.62**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Permanent Employees						
Male	4,376	4,376	100.00	4,168	4,168	100.00
Female	32	32	100.00	29	29	100.00
Total	**4,408**	**4,408**	**100.00**	**4,197**	**4,197**	**100.00**
Permanent Workers						
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0**	**0.00**

10. Health and Safety Management System

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

Yes. The Company has implemented a robust Occupational Health and Safety Management System across all manufacturing facilities and office locations, covering all employees, contract workers, and value chain partners. It has a strategic framework on Safety & Health Management System based on the IMS Audit System (ISO 9001, ISO 14001 & ISO 45001 standard requirements), 5S and TPM standards, as well as the JNIL Safety Management System. The key elements of this framework are as follows:

i. **Hazard Reporting:** Online hazard observation and reporting mechanism implemented across the plant.

ii. **Hazard Rectification:** Structured mechanism for rectification, follow-up and review of identified hazards.

iii. **Near-Miss Reporting:** Online portal-based near-miss reporting by all departments.

iv. **Safety Standards & Governance:** Safety standards defined for critical activities, supported by standard-wise committees and an audit/review mechanism.

v. **Training:** Safety training conducted as per TNI (Training Need Identification) and area-wise risk assessment for employees and workers; mandatory safety induction training for every new worker prior to deployment.

vi. **Risk Assessment:** HIRA (Hazard Identification and Risk Assessment) conducted by every department within production units, with periodic review.

vii. **Employee Engagement:** Motivational programs to encourage shop-floor participation in safety events.

viii. **Performance Monitoring:** Safety performance monitored and reviewed through Monthly MD Reviews, Fortnightly President's Reviews, and Daily Coordination Meetings, supported by a department-wise safety scoring system.

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

On Routine Basis:

i. **HIRA:** Comprehensive Hazard Identification and Risk Assessment (HIRA) conducted across all units, to identify hazards and mitigate risks accordingly.

ii. **Field Observations:** Hazards identified through Safety Walks, Safety Patrolling, Daily Safety Rounds and Cross-Functional Audits.

iii. **Third-Party Audits:** Safety audits conducted by external competent agencies as per the schedule prescribed under applicable Rules, with control measures implemented based on audit recommendations.

iv. **Near-Miss Reporting:** Near misses captured across departments through a structured reporting system for corrective action.

v. **KYT (Kiken Yochi Training):** A hazard prediction drill conducted by a small group of workers prior to starting a job ("Kiken" meaning hazard and "Yochi" meaning prediction). Workers themselves identify potential hazards, decide on suitable controls, and commit collectively to following these controls to complete the job without harm.

On Non-Routine/Event-Based Basis:

i. **Permit to Work System:** Implemented prior to commencing any maintenance, repair or shutdown activity.

ii. **Job Safety Analysis:** Conducted with corresponding control measures identified.

iii. **Accident Investigation & CAPA:** Investigation of accidents with Corrective and Preventive Action (CAPA) compliance to prevent recurrence.

iv. **Horizontal Deployment:** CAPA findings deployed horizontally across other relevant departments or activities.

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

Yes, the Company has the following systems and facilities in place for workers to report work-related hazards. In addition to HIRA, we have a system to report Near Miss, Unsafe Acts, and Unsafe Conditions. Also, KYT (Hazard Prediction, Control & Commitment) is conducted by the working crews at the grass-root level before the commencement of a job.

i. **Roko-Toko:** This means "Stop & Counsel." Whenever an employee/workman observes any unsafe act or condition, he should not walk past it. Instead, he should stop the person concerned, counsel them on safe practices, and advise on correcting the unsafe condition. This is done to safeguard the workmen.

ii. **Reporting of Unsafe Acts/Conditions/Near Miss:** A reporting network has been established for workmen through the Departmental Safety Officer (DSO) for UA/UC/NM. A bilingual format (English & Hindi) for Near Miss reporting has been developed for the workmen.

iii. **Leadership Safety Walk:** This is conducted by the head of the section, along with all key personnel, who together go on a safety walk in their area and interact with frontline workmen to identify and resolve issues by making instant decisions and mitigating concerns.

iv. **Safety Interaction:** This is a successful method of identifying unsafe acts and practices using six category tools, namely: Plant Upkeep, Positions of People, PPE, Procedures, Reactions of People, and Tools/Equipment.

v. **Departmental Safety Meetings:** These enable discussion of pending issues related to workers' safety and health risks, along with any action plans that need to be taken, including delegation of responsibilities and target timelines, followed up periodically.

vi. **Open House:** This is a platform where grass-root workers and senior management can interact directly with each other. Through this program, we learn about their real-time safety-related issues. Here, employees can share their experiences and learnings, speak up for the sake of safety, and offer suggestions for a safer workplace. In addition, inspirational events such as Safety Drama, Aap Biti, and Safety Song/Shayari are organised, along with tea and snacks at the end of the program. Open House is conducted every Saturday as per a zone-wise rotational schedule.

d. Do the employees/worker 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

SN	Safety Incident/Number	Category	FY 2025-26	FY 2024-25
1.	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.73	2.29
		Workers	2.09	3.40
2.	Total recordable work-related injuries	Employees	8	24
		Workers	23	42
3.	No. of fatalities	Employees	0	0
		Workers	1	0
4.	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	1	1

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:

i. **Work Zone Monitoring:** Illumination, noise, and dust levels are monitored across the site on a half-yearly basis.

ii. **Statutory Testing & Certification:** Lifting machines, tools and tackles, and pressure vessels are tested and certified in accordance with statutory requirements.

iii. **Safety Standards Implementation:** Various safety standards are implemented across operations.

iv. **Safety Committee Meetings:** Safety Committee Meetings and Safety Standard Committee Meetings are conducted regularly.

v. **Onsite Emergency Plan:** The Onsite Emergency Plan is kept updated and approved by the Chief Inspector of Factories (CIF), with mock drills conducted for identified emergency scenarios.

vi. **Hazard Identification & Risk Assessment (HIRA):** HIRA exercises are carried out by all departments.

vii. **Worker Engagement through Open House Programs:** Grass-root level workers are actively involved through Open House Programs.

viii. **Pre-Start Hazard Prediction (KYT):** Personnel apply the Kiken Yochi Training (KYT) technique to predict and mitigate hazards before starting work.

ix. **Safety Audits:** Safety audits are conducted by external third-party experts, supplemented by internal cross-functional audits covering various safety standards.

x. **Safety Training:** Regular safety training is provided to both employees and workers.

xi. **Audio-Visual Safety Induction Training:** Induction training is delivered through audio-visual aids and on-site demonstrations using display boards.

xii. **Work-at-Height (WAH) Medical Clearance:** Workers undergo medical examination by the Occupational Health Centre (OHC) doctor and WAH training; height passes are issued only to those certified medically fit, prior to deployment for height-related work.

xiii. **Monthly Safety Performance Review** Safety performance is reviewed monthly with department heads and top management.

xiv. **Industrial Hygiene Study** An Industrial Hygiene Study is conducted by an external expert agency.

xv. **Statutory Medical Examinations:** Pre-employment and periodical medical examinations, including eye examinations for crane operators, signalmen, loco pilots, and similar personnel, are conducted in compliance with applicable Acts and Rules.

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

Category	FY 2025-26			FY 2024-25		
	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 Condition	15	0	NA	70	0	NA
Health and Safety	0	0	NA	0	0	NA

14. Assessments for the year

Particulars	% of your plants and offices that assessed (by entity or statutory authorities or third parties)*
Health and Safety Practices	100.00
Working Conditions	100.00

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

a. Risk-wise Corrective and Preventive Actions

- **Material Handling & Crane Operations:** Periodic testing and third-party certification of cranes and lifting tackles; trade-based competency training for crane operators and maintenance personnel; mandatory pre-use safety inspections; KYT (Hazard Prediction) exercises conducted at shop floors.
- **Fall from Height/Falling Objects:** SOP on Work at Height implemented; medical fitness assessment for personnel working at height; mandatory Work at Height training and Height Pass system; plant-wide standardization of staircases; installation of handrails, toe guards, and yellow hazard markings.
- **Behavioural Safety Risks:** Behaviour-Based Safety (BBS) training conducted across the plant; Open House sessions to promote positive safety behaviour; direct communication channels established with senior management for reporting safety concerns; reinforcement of Cardinal Safety Rules and Life Saving Rules; leadership-driven safety awareness campaigns.
- **Exposure to Molten Metal/High Temperature:** SOPs for molten metal handling implemented; mandatory use of flame-resistant (FR) jackets, balaclavas, and specialized PPE in hot work areas; safe crossover arrangements and access controls established to eliminate unsafe shortcuts; dog-house structures installed in cast house areas to minimize molten metal splash and hot fume exposure.
- **Machine Guarding & Entanglement Hazards:** Machine Guarding Safety Standard released and implemented; Machine Guarding Implementation Committee constituted; machine guarding requirements integrated into Job Hazard (JH) checklists; periodic audits by Job Hazard owners; Poka-Yoke (mistake-proofing) incorporated into machine guarding systems.
- **Use of Non-standard/Defective Tools:** Damaged and non-standard tools identified and discarded; replacement with approved standard tools; routine inspections conducted to ensure continued use of compliant tools only.
- **BF Gas Exposure/CO Poisoning:** Gas Safety Standards developed, implementation committee formed, and comprehensive employee training conducted to strengthen gas safety governance; online CO detectors installed with real-time display, pipeline integrity checks, and periodic detector calibration to enhance engineering and monitoring controls; BF gas line diagrams, gas flow direction markings, and Gas Safety Do's & Don'ts signages deployed to improve hazard communication; Permit-to-Work (PTW) system implemented for gas-prone areas with strict compliance to Gas Safety Procedure to reinforce safe work practices.

b. Ongoing Health & Safety Improvements

- Continuous workplace risk assessments and periodic safety audits across operational areas
- Regular refresher training and competency development for employees and contractors
- Promotion of BBS and KYT culture
- Strengthening of engineering controls, machine guarding, and workplace standardization
- Compliance with noise, illumination, and dust monitoring results via engineering and administrative controls
- Job-specific PPE, including HEPA filter respiratory masks for Power Plant, CHP, DRI & Pellet workers, and ear plugs/muffs for high-noise areas
- Adequate lighting per illumination study reports
- Regular health check-ups of employees and workmen
- Mock drills on high-risk scenarios as per mock drill calendar and Onsite Emergency Plan
- Enhanced employee participation through reporting systems, safety observations, and leadership engagement
- Continuous monitoring of leading/lagging safety indicators toward the goal of Zero Accident

Leadership Indicators:

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

   (A) Employees (Y/N) - Yes

   (B) Workers (Y/N) - Yes

   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 partner.

   The Company has established a compliance monitoring mechanism to ensure that contractors and value chain partners adhere to their statutory obligations. Key measures include:

   i. Monthly Compliance Checks: Regular verification of the remittance of statutory dues, such as Provident Fund (PF), Employees' State Insurance (ESI), and other applicable contributions.

   ii. Documentation Review: Scrutiny of statutory records and challans submitted by contractors to confirm timely deduction and deposit.

   iii. Contractual Obligations: Inclusion of statutory compliance clauses in agreements with contractors and service providers.

   iv. 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:

Particulars	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	1	1	1	1

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:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00
Working Conditions	0.00

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

Principle 4 introduces the expectation that businesses identify their key stakeholders and remain responsive to their interests. For a company like JNIL, with plants and mines embedded in specific communities, this principle sets up a wider circle of stakeholders than shareholders and customers alone, extending to lenders, local communities, and the regions where its facilities operate.

Performance Highlight	
ESG Pillar	**Achievement**
Social	i. Grievance redressal mechanism dedicated to vulnerable/marginalized groups, with CSR Committee oversight guiding need-based interventions ii. CSR focus areas targeting vulnerable groups span healthcare, sanitation, safe drinking water, education, rural infrastructure, women empowerment, sports, traditional art/culture and poverty/malnutrition eradication
Governance	i. Board-level consultation institutionalized through independent, ESG advisory-facilitated materiality assessment, supplemented by focused group discussions across Manufacturing, Finance, HR, Legal/Compliance and Sales ii. Stakeholder Engagement Policy governs formal, group-specific engagement channels (meetings, surveys, audits, consortium calls, disclosures)

Essential Indicators:

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

   The Company identifies its key stakeholder groups through a structured engagement framework designed to safeguard stakeholder interests and ensure their concerns are addressed in a timely and effective manner. This framework rests on four broad elements:

   i. Identification of Stakeholders: Stakeholders are mapped through a formal engagement plan that evaluates each group on the basis of their influence, impact, legitimacy, interest, and overall criticality to the Company's operations, performance, and long-term growth.

   ii. Periodic Review: The stakeholder engagement plan is reviewed at regular intervals to keep pace with evolving strategic priorities and changes in the Company's operating environment.

   iii. Modes of Communication: Engagement is carried out through channels best suited to each stakeholder group, taking into account their accessibility, size, and specific requirements. These include one-on-one meetings, digital and online platforms, periodic reports, and direct interactions.

   iv. Frequency of Engagement: The frequency of engagement with each stakeholder group is determined by the nature of information being shared and the urgency of issues raised, so that interactions remain relevant and responsive.

   Based on this process, the Company has identified the following as its key stakeholder groups: Shareholders, Customers, Suppliers, Employees, Communities, Lenders, Media, and Government Agencies.

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

Stakeholder group	Whether identified as Vulnerable and Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Email correspondence, newspaper publications, shareholder meetings, statutory disclosures, corporate website	Quarterly and half-yearly financial disclosures, supplemented by annual and event-driven engagement in line with regulatory timelines	To update shareholders on business performance and ensure compliance with applicable regulatory and disclosure requirements
Customers	No	Email, newspaper, conference calls, customer meetings, corporate website, structured feedback surveys	Continuous engagement, driven by business and customer requirements	To share updates on business performance and new product development, gather customer feedback, and build relationships that help attract and retain customers
Suppliers	No	Email, newspaper, conference calls, supplier meetings, corporate website, Supplier Code of Conduct	Continuous engagement, driven by operational and business requirements	To share updates on business performance and new product development/initiatives, and to align suppliers with the Company's supply chain standards
Employees	No	Email, conference calls, meetings, the bi-monthly employee magazine 'Surbhi', a dedicated mobile application and software, training programmes, employee surveys, Founders' Day celebrations	Ongoing, day-to-day engagement	To communicate policy updates, recognise achievements and awards, and drive engagement, training and motivation across the workforce
Communities	Yes	Community meetings	Continuous engagement, supplemented by interactions timed to project milestones	To support implementation of CSR projects, enhance the quality of life and well-being of local communities, and enable smooth operational activities in the areas where the Company operates
Lenders	No	Email, conference calls, meetings, corporate website	Monthly, quarterly and annual engagement, supplemented by interactions triggered by specific business needs	To review business performance, cash flow and technical monitoring, obtain necessary approvals, service debt obligations, and capital expenditure plans and financial projections
Media	No	Corporate website and other media outreach, undertaken in line with business requirements	Engagement timed to business developments and disclosure requirements	To leverage media reach in communicating the Company's business narrative to stakeholders
Government	No	Corporate website and direct engagement, undertaken in line with business requirements	Engagement timed to regulatory and policy developments	To participate in forums that strengthen relationships with government bodies and to provide input into legislative and policy processes that affect 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 has institutionalized a structured stakeholder engagement process to ensure that economic, environmental, and social (EES) concerns are systematically captured and channeled to the Board for informed decision-making. The process comprises the following stages:

i. **Identification and Prioritization:** Key internal and external stakeholder groups, including employees, senior management/Board, and vendors, are identified based on their relevance to the Company's operations and value chain.

ii. **Structured Consultation:** Engagement is carried out through a formal, survey-based materiality assessment (conducted with the assistance of an independent ESG advisory firm), supplemented by focused group discussions and departmental consultations across functions such as Manufacturing, Finance, HR, Legal/Compliance, and Sales.

iii. **Consolidation of Feedback:** Responses are statistically analyzed to identify priority themes, with qualitative feedback used to add context and interpretation to the quantitative ratings.

iv. **Board-Level Participation and Reporting:** Members of the Board and Senior Management directly participate in this consultation process (as a distinct stakeholder category) and are also presented with the consolidated materiality findings, ensuring that Board-level perspectives are both an input to, and a recipient of, the process.

v. **Review and Closure of Loop:** The Board and senior management review the consolidated findings while formulating or revising sustainability policies, strategies, and BRSR disclosures, thereby closing the feedback loop with stakeholders.

This mechanism ensures stakeholder perspectives, including those of the Board itself, are embedded into the Company's governance structure 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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Stakeholder consultation is used to identify and manage environmental and social topics. As per the Company's Stakeholder Engagement Policy, each stakeholder group- Employees, Shareholders, Customers, Regulators, Government Agencies, Suppliers, Lenders/Investors, Media, and Community, is engaged through channels specific to that group, such as direct meetings, surveys, audits, consortium calls, and disclosures, on an ongoing and formal basis, so that their concerns and expectations are understood and fed into the Company's strategy and decision-making.

In line with this Policy, the Company conducted its last Materiality Assessment to identify and prioritize the environmental and social topics most significant to its stakeholders:

i. **Identification of ESG Themes:** A long-list of environmental, social, and governance topics relevant to the Company's industry and operating context is drawn up, typically with reference to sector-specific ESG frameworks and industry best practice.

ii. **Stakeholder Survey and Consultation:** Structured surveys and, where relevant, focused group discussions are administered to the identified stakeholder groups, seeking their assessment of the significance on each ESG topic to the Company and to them as stakeholders.

iii. **Analysis and Prioritization:** Responses are statistically analyzed and consolidated into a materiality matrix, ranking topics by priority (e.g., high, medium and low) based on their significance to stakeholders and to the business.

iv. **Integration into Policy and Practice:** The prioritized material topics are used to inform the Company's sustainability policies, disclosure priorities, and areas of management focus and resource allocation, ensuring stakeholder concerns are reflected in decision-making.

This process is periodically refreshed to ensure continued alignment with evolving stakeholder expectations. For instance, the last materiality assessment covered 183 responses across Employees, Senior Management/Board, and Vendors. Then the findings were used to shape the Company's ESG disclosure focus and to reinforce management attention on workplace safety and labour practices.

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.

Engagement Mechanisms

- **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 Focus Areas

- Health care, sanitation and safe drinking water
- Education and training
- Rural and infrastructure development projects
- Women empowerment
- Sports activity
- Environmental sustainability
- Promotion and development of traditional art and culture, and community welfare and promotion of weaker sections of society, and eradicating hunger, poverty and malnutrition

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

Principle 5 Businesses should respect and promote human rights

1 NO POVERTY | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Principle 5 introduces the expectation that businesses respect and actively promote human rights, both within their own operations and across their value chain. Given JNIL's scale of contract and permanent employment across its steel, castings, and mining divisions, this principle frames the human rights lens through which its workforce practices and supplier relationships are meant to be viewed.

Performance Highlight	
ESG Pillar	**Achievement**
Social	i. Minimum wage compliance: 95.37% of permanent employees paid above minimum wage ii. Gross wages paid to females as % of total wages marginally improved to 0.67% from 0.60% iii. No complaints filed on sexual harassment, discrimination, child labour, forced labour or other human rights issues

Performance Highlight	
ESG Pillar	**Achievement**
Governance	i. Safeguards against retaliation embedded across policies - confidentiality, anonymity, direct escalation route to Audit Committee Chairman, annual affirmation of non-victimization ii. 100% of plants and offices assessed for sexual harassment, discrimination, child labour, forced labour and wages, with no significant risks/concerns identified requiring corrective action iii. Human rights requirements embedded in supplier contracts via Supplier Code of Conduct, covering working conditions, health & safety, environment and business ethics, with contract termination as an escalation option for serious violations

Essential Indicators:

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	4,408	3,401	77.16	4,197	3,174	75.63
Other than permanent	0	0	0.00	0	0	0.00
Total employees	**4,408**	**3,401**	**77.16**	**4,197**	**3,174**	**75.63**
Workers						
Permanent	0	0	0.00	0	0	0.00
Other than permanent	5,607	689	12.29	4,955	1,710	34.51
Total workers	**5,607**	**689**	**12.29**	**4,955**	**1,710**	**34.51**

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Total	**4,408**	**204**	**4.63**	**4,204**	**95.37**	**4,197**	**328**	**7.82**	**3,869**	**92.18**
Male	4,376	196	4.48	4,180	95.52	4,168	311	7.46	3,857	92.54
Female	32	8	25.00	24	75.00	29	17	58.62	12	41.38
Other than Permanent Employees										
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**	**0**	**0.00**
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Permanent Workers										
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**	**0**	**0.00**
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent Workers										
Total	**5,607**	**4,272**	**76.19**	**1,335**	**23.81**	**4,955**	**206**	**4.16**	**4,749**	**95.84**
Male	5,242	3,959	75.52	1,283	24.48	4,684	157	3.35	4,527	96.65
Female	365	313	85.75	52	14.25	271	49	18.08	222	81.92

3. **a. Details of remuneration/salary/wages, in the following format.**

Particulars	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)	9	2.15	1	1.75
Key Managerial Personnel	6	123.84	0	0.00
Employees other than BoD and KMP	4,670	4.90	34	4.45
Workers	0	0.00	0	0.00

Note:
i) In case of Independent Directors sitting fees paid is considered as remuneration.
ii) The number of Employees considered for median calculation includes left Employees.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages*	0.67	0.60

*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. As per the Policy on Human Rights of the Company, the Chairman, Managing Director and Business Responsibility (BR) Head are jointly responsible for overseeing the assessment, review, and effectiveness of the Policy, including addressing human rights impacts or issues caused or contributed to by the business.

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

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

- **Policy on Human Rights:** The Company is committed to resolving human rights-related grievances in a timely manner through an iterative due diligence process to identify, assess, and manage human rights risks and impacts across its operations. https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-human-rights.pdf
- **Supply Chain Policy:** Establishes a dedicated grievance redressal mechanism for human rights and labour issues across the supply chain, including anonymous reporting via a designated email ID, corrective action plans, and follow-up audits. https://www.necoindia.com/wp-content/uploads/2025/02/Supply-Chain-Policy-JNIL.pdf
- **Policy on Prevention of Sexual Harassment (POSH):** Sets out a structured redressal process through an Internal Complaints Committee (ICC), including a defined complaint, enquiry, and resolution timeline, along with interim relief and confidentiality protections for the complainant. https://www.necoindia.com/wp-content/uploads/2025/02/Policy-on-prevention-of-Sexual-Harassment.pdf
- **Employee Code of Conduct:** Requires every employee to promptly report to management any actual or possible violation of the Code, including matters relating to equal opportunity and workplace health and safety. https://necoindia.com/images/investor/corporate-governance/Code-of-Conduct-for-Employees.pdf
- **Training and Awareness:** Regular training sessions and communication initiatives are conducted to ensure employees are aware of their rights and the mechanisms available for grievance redressal.

Together, these mechanisms 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.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor/Involuntary Labor	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Company has various policies in place to prevent adverse consequences to the complainant in discrimination and harassment cases; such as- POSH Policy, DEI/Equal Opportunity Policy., Vigil Mechanism/Whistle Blower Policy, Stakeholder Engagement Policy, Supply Chain Policy Under these policies, employees and directors are able to raise concerns openly and without hesitation regarding discrimination, harassment, unethical conduct, or breaches of the Company's Code of Conduct. The policies also provide the following key safeguards:

- **Confidentiality and Anonymity:** Every complaint is handled with strict confidentiality, and complainants have the option of remaining anonymous.
- **Protection from Retaliation:** Any form of retaliation, victimization, or punitive action against those who raise concerns in good faith is strictly prohibited under the policy.
- **Direct Access to the Audit Committee:** Grievances may be reported directly to the Audit Committee, routed through the Company Secretary.
- **Impartial Investigation and Hearing:** All complaints are examined in a fair manner, with both the complainant and the accused given an equal opportunity to present their case.
- **Annual Affirmation:** Each year, the Company confirms that no employee has been denied access to the Audit Committee, and that safeguards against unfair treatment have been consistently maintained.
- **Escalation Route:** Where victimization is suspected, the complainant has the option to escalate the matter directly to the Chairman of the Audit Committee for resolution.

This mechanism is communicated organization-wide and is intended to ensure that genuine concerns are addressed in a timely manner, free from the fear of adverse consequences.

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

Yes. The Company embeds human rights requirements into its business agreements and contracts through its Supplier Code of Conduct (SCoC), which sets out clear expectations for suppliers to operate in line with responsible business principles and comply with all applicable laws and regulations, including those pertaining to human rights.

All suppliers are required to acknowledge and adopt the SCoC, which addresses the following key areas:

- **Working Conditions and Employment Practices:** Compliance with labour laws, prevention of discrimination and harassment, access to fair grievance redressal mechanisms, and upholding freedom of association.
- **Health & Safety:** Maintaining safe and healthy workplaces, mitigating hazards, and safeguarding employees against unsafe working conditions.
- **Environment:** Adherence to environmental regulations, reducing environmental footprint, and encouraging the adoption of eco-friendly technologies.
- **Business Ethics:** Upholding anti-corruption standards, disclosing conflicts of interest, ensuring data privacy, and conducting due diligence on quality and sustainability.

Suppliers are further expected to extend these same standards to their own business partners across the supply chain. Where serious violations occur, the Company retains the right to initiate appropriate action, up to and including contract termination.

The SCoC is periodically reviewed and remains aligned with the Company's Supply Chain Policy, reinforcing consistent implementation and accountability throughout the value chain.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100.00
Discrimination at workplace	100.00
Child Labor	100.00
Forced Labor/Involuntary Labor	100.00
Wages	100.00

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.

The Company undertakes assessment of all its plants and offices on key human rights parameters, including prevention of sexual harassment (POSH), non-discrimination at the workplace, prohibition of child labour, prohibition of forced/ involuntary labour, and payment of wages in accordance with applicable law. These assessments are conducted through internal mechanisms embedded within the Company's processes, and are aimed at identifying, preventing, and addressing potential human rights risks across all locations.

The coverage extends uniformly to all manufacturing units and offices, ensuring that no location is excluded from this review. The Company is committed to strengthening this process further and progressively aligning it with a more structured, enterprise-wide human rights due diligence framework.

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:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00
Discrimination at workplace	0.00
Child Labor	0.00
Forced Labor/Involuntary Labor	0.00
Wages	0.00
Others	0.00

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

Principle 6 introduces the expectation that businesses make active efforts to protect and restore the environment, covering energy, water, emissions, and waste. For a company like JNIL, operating energy- and resource-intensive steelmaking and mining processes, this principle sets the stage for examining environmental stewardship in a sector where impact is inherently significant.

Performance Highlight	
ESG Pillar	**Achievement**
Environmental	i. Water intensity per crore of turnover improved to 675.50 KL/INR crore from 847 KL/INR crore ii. Zero Liquid Discharge (ZLD) implemented across all manufacturing divisions iii. NOx emissions reduced to 530.47 mg/m³ from 677.82 mg/m³ iv. GHG reduction initiatives include waste heat recovery, raw material beneficiation, circular economy practices (increased scrap usage), and process optimization v. Waste intensity per crore of turnover marginally improved to 91.02 MT/INR crore from 92.00 MT/INR Crore

Essential Indicators:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	48,755.05	0.00
Total fuel consumption (B)	7,71,972.27	6,17,780.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	**8,20,727.32**	**6,17,780.00**
From non-renewable sources		
Total electricity consumption (D)	10,72,519.53	9,02,655.00
Total fuel consumption (E)	2,91,15,499.11	2,79,50,210.00
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	**3,01,88,018.64**	**2,88,52,865.00**
Total energy consumed (A+B+C+D+E+F)	**3,10,08,745.96**	**2,94,70,645.00**
Energy Intensity per crore rupee of turnover (Total energy consumed/Revenue from operations) (in GJ/in INR crore)	4,347.94	4,912.00
Energy intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (in GJ/in INR Crore)*	88,784.99	1,01,482.00
Energy intensity in terms of physical output (Total energy consumed/Tonnes of products manufactured) (in GJ/in MT)	15.58	16.63

*PPP conversion factor sourced from World Bank Open Data, Indicator: PA.NUS.PPP - PPP conversion factor, GDP (LCU per international $), Country: India, Value: 20.42 INR per International Dollar, Reference Year: 2024, Retrieved: June 2026. Available at: https://data.worldbank.org/indicator/PA.NUS.PPP. The World Bank's International Comparison Program (ICP) is the source of underlying PPP data.

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.

Following the completion of PAT Cycle VII, the Company has transitioned to the Carbon Credit Trading Scheme (CCTS) under BEE, in line with the Government's shift from the PAT mechanism to a carbon market-based framework. Going forward, the Company will report its energy and emissions data to BEE in the CCTS format, under the Integrated Steel Plant category, as applicable under the new compliance regime.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	37,03,936.00	49,10,713.00
(ii) Groundwater	60,545.00	97,761.00
(iii) Third party water	73,931.00	73,878.00
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	9,79,099.00	0.00
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	48,17,511.00	50,82,352.00
Total volume of water consumption (in kiloliters)	**48,17,511.00**	**50,82,352.00**
Water intensity per crore rupee of turnover (Water consumed in KL/Revenue) (in KL/in INR crore)	675.50	847.00
Water intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in KL/Revenue from operations adjusted for PPP) (in KL/in INR crore)	**13,793.50**	**17,501.00**
Water intensity in terms of physical output* (Total water consumption in KL/Tonnes of products manufactured) (in KL/in MT)	2.42	2.87

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 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(iv) Sent to third parties		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(v) Others		
- No treatment (Used for gardening purposes)	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
Total water discharged (in kiloliters)	**0.00**	**0.00**

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 (ZLD)? If yes, provide details of its coverage and implementation.

Yes, the Company has implemented Zero Liquid Discharge (ZLD) practices across its manufacturing facilities, with wastewater treated and reused rather than discharged. Facility-wise details are as follows:

- **Steel Plant Division (SPD):** The division operates wastewater treatment plants along with an RO (Reverse Osmosis) plant to treat wastewater generated from operations and blowdown water from cooling towers. Treated water is reused within the process, while RO reject water is utilized for quenching in coke ovens and for the slag granulation process in the blast furnace.
- **Centricast Division:** The division has an Effluent Treatment Plant (ETP) and a Sewage Treatment Plant (STP) in place. Treated wastewater is reused for various utility activities, including cleaning, toilet flushing, and gardening.
- **Engineering Castings Division and Automotive Castings Division:** Both divisions have STPs installed, with treated wastewater reused for gardening activities.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	530.47	677.82
SOx	Tonnes	1,095.98	1,176.74
Particulate matter (PM)	Tonnes	985.29	736.37
Persistent organic pollutants (POP)	Tonnes	0.00	0.00
Volatile organic compounds (VOC)	Tonnes	0.00	0.00
Hazardous air pollutants (HAP)	Tonnes	0.00	0.00
Others- please specify	Tonnes	0.00	0.00

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 GHG emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Please specify units	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	25,73,825.41	25,66,145.00
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,20,923.51	1,82,286.00
Total Scope 1 and 2 emissions	**Metric tonnes of CO_2 equivalent**	**27,94,748.92**	**27,48,431.00**
Total Scope 1 and Scope 2 emissions intensity per crore rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations) (in tCO_2e/in INR crore)	Metric tonnes of CO_2 equivalent per INR crore	391.87	458.00
Total Scope 1 and Scope 2 Emission intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) (in tCO_2e/in INR crore)	Metric tonnes of CO_2 equivalent per INR crore adjusted for PPP	8,001.92	9,464.00
Total Scope 1 and Scope 2 emissions intensity in terms of physical output* (Total Scope 1 and Scope 2 GHG emissions/ Tonnes of products manufactured) (in tCO_2e/in MT)	Metric tonnes of CO_2 equivalent per Metric tonnes of product manufactured	1.40	1.55

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 GHG emission? If yes, then provide details.

Yes, the Company has undertaken initiatives aimed at reducing greenhouse gas (GHG) emissions across its operations:

- **Process optimization:** Continuous improvement of existing operational processes to enhance efficiency and reduce emission intensity.
- **Waste heat recovery:** Installation of waste heat recovery plants to harness the energy potential of waste heat, thereby conserving energy and reducing reliance on additional fuel/power sources.
- **Raw material optimization:** Improving the quality of iron ore through beneficiation processes, leading to more efficient raw material consumption and reduced processing emissions.
- **Circular economy practices:** Adoption of circular economy principles through increased use of scrap material, reducing dependency on virgin mineral resources and the associated emissions from extraction and processing.

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

Parameter	FY 2025-26	FY 2024-25
	Total waste generated (in MT)	
Plastic waste (A)	0.00	0.00
E-waste (B)	8.42	12.42
Bio-medical waste (C)	0.08	0.08
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	8.24	12.61
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	39.37	27.58
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6,49,094.04	5,54,438.00
Total (A + B + C + D + E + F + G + H)	**6,49,150.15**	**5,54,490.00**
Waste intensity per crore rupee of turnover (Total waste generated/Revenue from operations) (in MT/in INR crore)	91.02	92.00
Waste intensity per crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (in MT/in INR crore)	1,858.64	1,909.00
Waste intensity in terms of physical output* (Total waste generated/Tonnes of products manufactured) (in MT/in MT)	0.33	0.31

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.

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

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	28.24	0.00
(ii) Re-used	88,011.78	91,031.00
(iii) Other recovery operations	17,801.66	0.00
Total	**1,05,841.68**	**91,031.00**

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0.11	0.56
(ii) Landfilling	1,474.00	2,01,756.00
(iii) Other disposal operations	5,41,809.75	2,61,702.00
Total	**5,43,283.86**	**4,63,459.00**

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

The Company has an appropriate waste management system in place across all facilities, focused on reusing waste materials in operations wherever possible. Waste is segregated, stored, collected, and transported in accordance with applicable industrial norms. Only the residual fraction of waste with no recycling potential is safely disposed of in compliance with Pollution Control Board (PCB) norms. Key waste reuse practices adopted across manufacturing facilities include:

- Blast furnace slag is entirely sold to cement industries.
- Flue dust generated from the Steel Melting Shop (SMS) and Gas Cleaning Plant (GCP) sludge from the blast furnace is utilized in the sinter plant.
- Coke breeze is used in the sinter plant.
- SMS slag is used as road ballast material after metal recovery.
- Fly ash and bed ash are used in brick manufacturing.
- Char and Dolachar generated from DRI plants are used as fuel in power plants.
- Waste/spent oil is sent to a PCB-authorized waste recycling agency.
- Mill scale generated from SMS and the Rolling Mill is used in the Pellet Plant.

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, specify details in the following format

SN	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. Detailed environmental impact assessment of projects undertaken by the entity based on applicable laws, in the current financial year

Name and brief details of the 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, in the following format:

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.

SN.	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
Not applicable				

Leadership Indicators:

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

Provide the following details related to water discharged:

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

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) into Surface water		
(ii) Groundwater	0.00	0.00
(iii) Third party water	0.00	0.00
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kiloliters)	**0.00**	**0.00**
Total volume of water consumption (in kiloliters)	**0.00**	**0.00**
Water intensity per crore rupee of turnover (Water consumed/turnover)	0.00	0.00
Water discharge by destination and level of treatment (in kiloliters)		
(i) into Surface water		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(ii) into Groundwater		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(iii) into Seawater		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(iv) Sent to third parties		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(v) Others		
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
Total water discharged (in kiloliters)	**0.00**	**0.00**

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 assessment/evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)			
Total Scope 3 emissions per crore rupee of turnover	NA	Not monitored	Not monitored
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			

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, as per the following format:

The Company has undertaken specific initiatives and adopted technologies and solutions to improve resource efficiency and reduce the impact of emissions, effluent discharge and waste generated. Details of these initiatives, along with their outcomes, are provided below:

SN.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installed Wastewater Treatment Plant along with Reverse Osmosis (RO) System	To reduce the dependency on freshwater consumption, wastewater is treated through a wastewater treatment plant along with RO for reuse of the treated water again in the operations of the Company.	Approximately 1,700 Cum of water per day is recycled and reused in plant operations, reducing freshwater consumption.
2	Installed ETP and STP Plants	The treated wastewater from the ETP and STP plants is used in utilities, cleaning and gardening activities.	Utilization of treated wastewater from the ETP and STP plants has helped reduce freshwater consumption.
3	Drip Irrigation System Installed in Green Belt Area	A drip irrigation system has been installed to optimize water consumption in gardening and horticulture development activities.	The drip irrigation system has achieved 90% water efficiency, which in turn has reduced freshwater consumption.
4	Rainwater Harvesting System	6 rainwater harvesting pits have been constructed for rainwater harvesting in plain areas, and 5 rooftop rainwater harvesting pits have been constructed to harvest rainwater from rooftops.	Harvested rainwater is utilized to recharge the groundwater.
5	Procurement of Solar Power	5.36 MW of Solar Power has been procured for the Automotive Castings Division of the Company.	Solar power procurement helps reduce Scope 2 greenhouse gas (GHG) emissions. It is cost-effective and reduces dependency on grid power supply.
6	Capital Investment	Installation of various energy conservation equipment and absorption of technology.	Significant reduction in CO_2 emissions, improved furnace stability and cost reduction.

5. Does the entity have a business continuity and disaster management plan?

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 objective 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 minimize 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 applicable.

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:

a. By the listed entity - Nil

b. By the top ten (in terms of value of purchases and sales, respectively) 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

Principle 7 introduces the expectation that when businesses engage in influencing public and regulatory policy, they do so responsibly and transparently. For JNIL, operating within the steel, mining, and foundry sectors, this principle frames how industry-body engagement and policy advocacy are meant to be conducted openly rather than behind closed doors.

Performance Highlight	
ESG Pillar	**Achievement**
Governance	i. Board-approved Policy on Responsible Advocacy governs engagement with policymakers, covering institutional/regulatory frameworks, economic and sector reforms, competition and markets, iron & steel and mining sector matters, and environment, community, health and safety issues ii. No adverse regulatory orders or corrective actions on anticompetitive conduct

Essential Indicators:

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

The Company is affiliated with 13 (Thirteen) trade and industry chambers/associations.

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

SN	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Alloy Steel Producers Association of India	National
2	Federation of Indian Mineral Industries	National
3	Export Credit Guarantee Corporation of India Limited	National
4	Engineering Export Promotion Council of India	National
5	The Institute of Indian Foundrymen	National
6	Sponge Iron Manufacturers Association	National
7	Pellet Manufacturers Association of India	National
8	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.

The Company is guided by its Board-approved Policy on Responsible Advocacy, which reflects its belief that responsible engagement with policymakers strengthens sectoral and national development, and commits JNIL to advocate on institutional and regulatory frameworks, economic and sector reforms, competition and markets, the iron & steel and mining sector, and environment, community, health and safety matters. The Company sustains this readiness through active membership in 13 national and state-level associations and chambers across steel, mining, foundry, automobiles and allied sectors, giving it established platforms to engage as and when matters material to the sector arise.

Name of authority	Brief of the case	Corrective action taken
Not applicable.		

Leadership Indicators:

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

SN	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	Relevant Web link
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

Principle 8 introduces the expectation that businesses promote inclusive growth and equitable development, particularly for communities and regions around their operations. For a company like JNIL, with plants and mines located in and around smaller towns and districts, this principle sets up the lens through which its role in local and regional development is meant to be assessed.

Performance Highlight	
ESG Pillar	**Achievement**
Social	i. CSR reached 4,09,430 beneficiaries in FY26 across seven focus areas, with 100% from vulnerable and marginalized groups: ii. CSR spend in aspirational districts: ₹ 6.72 crore in Narayanpur and ₹ 2.53 crore in Kanker, Chhattisgarh iii. Community grievance redressal institutionalized via CSR Policy, with dedicated on-site CSR teams iv. Regular engagement with Nagar Panchayat officials through one-on-one interactions and focused group discussions

Essential Indicators:

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current FY 2025-26.

Name and brief details of the 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 2025-26					

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

SN.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable. Rehabilitation and Resettlement (R&R) is not undertaken by the Company in the reported year FY 2025-26						

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.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	21.31	18.00
Sourced directly from within the district and neighboring districts	58.37	57.33

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

Location	FY 2025-26	FY 2024-25
Rural	9.33	9.44
Semi-urban	90.67	90.56
Urban	0.00	0.00
Metropolitan	0.00	0.00

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.

SN.	State	Aspirational District	Amount spent (In INR Crore)
1	Chhattisgarh	Narayanpur	6.72
2	Chhattisgarh	Kanker	2.53

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:

SN.	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 the authority	Brief of the Case	Corrective actions taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

SN.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Health Care, Sanitation and Safe Drinking Water	52,545	100.00
2	Education and Training	12,861	100.00
3	Rural and Infrastructure Development Projects	72,378	100.00
4	Women Empowerment	807	100.00
5	Sports Activity	53,655	100.00
6	Environmental Sustainability	13,100	100.00
7	Promotion and Development of Traditional Art and Culture, Community Welfare and Promotion of weaker sections of Society, Eradicating hunger, poverty and malnutrition	2,04,084	100.00
Total		**4,09,430**	**100.00**

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

Principle 9 introduces the expectation that businesses engage with and provide value to their consumers in a responsible manner, covering information, privacy, and grievance handling. For an industrial B2B business like JNIL, this principle sets up a different kind of consumer relationship than typical retail businesses, one built on technical transparency and reliability with institutional and industrial buyers.

Performance Highlight	
ESG Pillar	**Achievement**
Social	i. Customer Satisfaction Measurement in place, with annual monitoring of satisfaction ratings and target of 100% satisfaction across key accounts ii. No complaints on data privacy, advertising or cyber-security iii. No product recalls (voluntary or forced) on safety grounds iv. Test Certificates and Material Safety Data Sheets (MSDS) issued with products to support safe handling and informed usage
Governance	i. Data Privacy Policy governs collection, use, storage and disclosure of personal data, with need-to-know access restrictions, defined retention periods and third-party compliance audits ii. No instances of data breaches; no personally identifiable information compromised iii. No corrective actions required on advertising, essential service delivery, cyber security, data privacy or product recall matters during the year

Essential Indicators:

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

   The Company has institutionalized a formal grievance redressal procedure, "JNIL/CC/IMSP", (Jayaswal Neco Industries Ltd./Customer Complaint/Integrated Management System Procedure) for receiving, investigating, and resolving customer complaints. Complaints can be lodged in written or verbal form through multiple channels, including email and letter. On receipt, the Zonal Head holds a preliminary discussion with the customer and coordinates with the departments concerned to investigate the matter in detail. Based on the findings, appropriate corrective and preventive actions are implemented, and the resolution is communicated to the customer within a defined timeframe to ensure effective closure.

   In parallel, the Company operates a structured Customer Satisfaction Measurement Process under "IMS Procedure MKTSL/IMSP/02", (Marketing (Steel)/Integrated Management System Procedure/02) overseen by the Head of the Marketing Department. This process involves periodic collection of customer feedback; instances of negative feedback or low ratings trigger further inputs from the customer and corrective action to address the concerns raised. Customers are also kept periodically informed of improvements made to product quality and marketing services, reinforcing transparency and continuous engagement.

   Customer satisfaction ratings are monitored annually, with the Company's stated objective being to achieve 100% satisfaction across all key customer accounts.

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

Particulars	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 requirements of the customers.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	144	0	NA	74	0	NA

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

Particulars	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes. The entity has a Data Privacy Policy that governs the collection, use, storage, disclosure, and processing of personal data, including information collected through its website, cookies, and other similar tools, in line with applicable data protection laws and regulations. Access to personal data is restricted to a need-to-know basis, adequate security measures are maintained to prevent loss or misuse, and third-party service providers engaged by the company are required to conform to the same privacy standards and are subject to audit for compliance. The policy also prescribes defined retention periods, with personal data deleted or archived on expiry in accordance with statutory obligations, thereby safeguarding the privacy interests of employees, vendors, customers, and website visitors.

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 2025-26.

7. Provide the following information relating to data breaches:

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

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

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 Housing, 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 follows a structured approach to ensure consumers are equipped with adequate information for the safe and responsible use of its products.

i. A Test Certificate is issued with every product delivered, specifying the applicable grade, quality parameters and technical specifications, thereby assuring customers of compliance with relevant industry standards and enabling informed application decisions.

ii. Material Safety Data Sheets (MSDS) are provided to customers, detailing safe handling procedures, potential hazards, storage requirements and emergency response measures.

Through these measures, the Company enables customers to handle and use its products safely, 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 maintains proactive, multi-channel communication mechanisms to keep consumers informed of any potential disruption or discontinuation of essential products/services. The Company's sales teams and authorized distributors engage directly with customers through email, telephone and other direct communication channels to provide timely and transparent updates. This enables customers to plan their operations, accordingly, minimizing inconvenience and ensuring continuity of supply.

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)

The Company voluntarily discloses product information beyond what is mandated under applicable laws, tailoring disclosures to specific customer requirements, including detailed technical specifications and other application-relevant parameters, to enhance transparency and support informed customer decision-making.

To drive continuous improvement in customer experience, the Company conducts customer satisfaction surveys on an annual basis, covering its major product and service lines. These surveys help identify areas for improvement and reaffirm the Company's commitment to quality products and responsive customer service.