

# Business Responsibility & Sustainability Report

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

## SECTION A: GENERAL DISCLOSURES

### I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	FY 2024-25
1	Corporate Identity Number (CIN) of the Listed Entity*	L74899HR1996PLC123264
2	Name of the Listed Entity	JBM Auto Ltd.
3	Year of incorporation	5 <sup>th</sup> November, 1996
4	Registered office address	Plot no. 133, Sector 24, Faridabad - 121005
5	Corporate address	Plot No. 9, Institutional Area, Sector-44, Gurugram- 122003, Haryana
6	E-mail	<a href="mailto:secretarial.jbma@jbmgroupp.com">secretarial.jbma@jbmgroupp.com</a>
7	Telephone	91-129 4090200
8	Website	<a href="https://www.jbmbuses.com/jbm-auto-ltd/">https://www.jbmbuses.com/jbm-auto-ltd/</a>
9	Financial year for which reporting is being done	1 <sup>st</sup> April, 2024 - 31 <sup>st</sup> March, 2025
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	Paid-up Capital	₹ 23,64,94,264/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Sanjeev Kumar Designation: Company Secretary & Compliance Officer Telephone: +91 129 4090200 Email id: <a href="mailto:sanjeev.kumar@jbmgroupp.com">sanjeev.kumar@jbmgroupp.com</a>
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)*	Disclosures made in this report are on a Consolidated basis for all Integrated Units and its subsidiary & Joint Venture Companies
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

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

### II. PRODUCTS/SERVICES

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Auto Component Systems	Business for manufacturing of Automobile Parts for Passenger Vehicles, Commercial Vehicles, and Farm Equipment etc.	58.15%
2	OEM	Manufacturing of Electric Buses	36.27%
3	Tool Room	Manufacturing of Tools, Dies & Molds	5.58%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Sheet Metal Components and Systems for Automobiles	25910	58.15%
2	Electric Buses	29109	36.27%
3	Tools, Dies & Moulds	28221	5.58%

**III. OPERATIONS**

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

Location	Number of plants/ depots	Number of offices	Total*
National	28	1	29
International	0	0	0

\*Total locations include: 10 working Depots, 18 Plants and 1 Offices (Registered office and Faridabad plant located in same premises and using common facility. The count for the plant has been included in 28 locations).

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

**a. Number of locations**

Locations	Number
National (No. of States)	11
International (No. of Countries)	9

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

0.32%

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

For Auto Components, Tools, and Dies, our customers primarily include Original Equipment Manufacturers (OEMs) across segments such as Passenger Vehicles, Commercial Vehicles, Farm Equipment, and Tier-1 Auto Component Manufacturers, among others.

For our OEM divisions, the key clientele comprises State Transport Undertakings, the Aviation Sector, Ground Handling Companies, various Aggregators and Operators, the Defense Sector, Fortune 500 companies, and other leading corporates across the country.

**IV. EMPLOYEES**

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

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

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	2,862	2,810	98.18%	52	1.82%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	2,862	2,810	98.18%	52	1.82%
WORKERS						
4	Permanent (F)	693	691	99.71%	2	0.29%
5	Other than Permanent (G)	13,447	13,093	97.37%	354	2.63%
6	Total workers (F + G)	14,140	13,784	97.48%	356	2.52%

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

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

**21. Participation/Inclusion/Representation of women**

Particular	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	6	1	16.67%
Key Management Personnel**	4	0	0%

\* The Board of Directors comprises three (3) Independent Directors, two (2) Executive Directors and 1 Non-Executive Director, including Managing Director and Whole-time Director.

\*\* The KMP includes One Managing Director and One Whole time Director.

**22. Turnover rate for permanent employees and workers**

Particular	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	21.94%	24.74%	21.99%	16.60%	0.55%	16.77%	14.50%	17.22%	14.55%
Permanent Workers	6.35%	0%	6.34%	16.00%	0.00%	16.00%	0.95%	0.00%	0.95%

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

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

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	JBM Electric Vehicles Private Limited	Subsidiary	85%	Yes
2	Indo Toolings Private Limited	Subsidiary	100%	Yes
3	MH Ecolife Emobility Private Limited	Subsidiary	100%	Yes
4	JBM EV Ventures Private Limited	Subsidiary	100%	Yes
5	Ecolife Green One Mobility Private Limited	Subsidiary	100%	Yes
6	JBM EV Technologies Private Limited	Subsidiary	100%	Yes
7	VT Emobility Private Limited	Subsidiary	99%	Yes
8	JBM Ogihara Die Tech Private Limited	Joint Venture	51%	Yes
9	JBM Ogihara Automotive India Limited	Joint Venture	51%	Yes
10	JBM Ecolife Mobility Private Limited*	Joint Venture	83%	Yes
11	JBM Ecolife Mobility Haryana Private Limited	Joint Venture	83%	Yes
12	Ecolife Indraprastha Mobility Private Limited	Joint Venture	83%	Yes
13	TL Ecolife Mobility Private Limited	Joint Venture	83%	Yes
14	JBM Eco Tech Private Limited	Joint Venture	83%	Yes

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
15	JBM Ecolife Mobility Surat Private Limited	Joint Venture	83%	Yes
16	Ecolife GT Mobility Private Limited	Joint Venture	83%	Yes
17	Ecolife Mobility EV Private Limited (Formerly Ecolife Mobility Bhubaneswar Private Limited)	Joint Venture	83%	Yes
18	KA Ecolife Mobility Private Limited	Joint Venture	83%	Yes
19	Ecolife Mobility Odisha Private Limited.	Joint Venture	83%	Yes
20	Ecolife Mobility Vehicles Private Limited (Ecolife Mobility Mumbai Private Limited)	Joint Venture	83%	Yes
21	JBM EV Industries Private Limited**	Joint Venture	43.35%	Yes
22	JBM Green Energy Systems Private Limited**	Joint Venture	43.35%	Yes

\*JBM Ecolife Mobility Private Limited has 10 (Ten) Subsidiary Companies as mentioned in Serial no. 11-20. So, these are Indirect Joint Venture of the Company.

\*\* Joint Venture of JBM Electric Vehicles Private Limited.

#### CSR DETAILS

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

Yes

a. Turnover (in ₹)*	47,77,53,81,000
b. Net worth (in ₹)*	11,59,99,94,000

\* Declared on standalone basis

#### VI. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	8	0	NA	5	0	NA
Employees and workers	Yes	346	0	NA	172	0	NA
Customers	Yes	501	39	Pending Complaints shall be resolved within stipulated time	145	2	Pending Complaints were resolved within stipulated time
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	0	0	NA	0	0	NA

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="https://www.jbmbuses.com/jbm-auto-ltd/policies/">https://www.jbmbuses.com/jbm-auto-ltd/policies/</a>
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Opportunity	Robust governance practices foster investor trust, enhance transparency, improve operational effectiveness, and mitigate potential risks. Upholding high governance standards also attracts top talent, strengthens stakeholder engagement, and supports long-term sustainable growth—ultimately elevating the company's reputation and competitive position in the market.	-	Positive
2	Energy and Emissions	Opportunity	JBM's dedication to producing EV buses, developing EV ecosystem solutions such as charging infrastructure, and advancing renewable energy projects, including solar farms and waste-to-energy initiatives, is driving significant emission reductions and delivering a positive environmental impact. These initiatives not only enable the Company to avoid considerable emissions but also appeal to customers who value clean energy and sustainable practices. Through its leadership in green innovation, JBM is strengthening its market position and supporting a cleaner, more sustainable future.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Business Ethics and Compliance	Risk	Unethical business conduct and regulatory non-compliance, such as involvement in corruption, bribery, money laundering, or neglect of environmental and social standards, can significantly harm JBM's reputation. Such actions may result in legal consequences, financial setbacks, and erosion of customer trust. In the long run, they compromise the Company's integrity, disrupt operational stability, and threaten its long-term sustainability.	Engaging in unethical business practices and failing to comply with regulations—such as corruption, bribery, money laundering, or the disregard of environmental and social standards—can severely damage JBM's reputation. Such violations may result in legal repercussions, financial losses, and diminished customer confidence. Over time, they erode the company's integrity, destabilize operations, and jeopardize long-term sustainability.	Negative
4	Employee Well-being & Talent Management	Opportunity	By focusing on employee health and safety, encouraging ongoing professional growth, and cultivating a positive work culture, JBM boosts workforce satisfaction and performance. This dedication supports talent retention, minimizes attrition, and fosters innovation and operational excellence, ultimately strengthening the Company's long-term success and reputation.		Positive
5	Climate Change	Risk	JBM's diverse business portfolio and broad geographical footprint expose it to substantial climate change risks. Transitional risks, such as evolving regulations and changing market preferences for sustainable alternatives, may lead to increased costs and the need for operational realignment. Physical risks, including extreme weather events, can disrupt supply chains and hinder operations. If not effectively managed, these risks could result in financial losses, operational setbacks, and reputational harm.	JBM faces environmental risks linked to climate change, such as extreme weather and water scarcity. To address these, the Company focuses on reducing freshwater and energy use, cutting greenhouse gas emissions, promoting renewables, and improving waste management.  Its product range spans electric buses, logistics vehicles, and construction machinery, designed to perform in harsh conditions like high heat, humidity, cold, and low pressure. JBM leads the industry in deployment volume across such demanding environments.	Negative

<b>Sr. No.</b>	<b>Material issue identified</b>	<b>Indicate whether risk or opportunity (R/O)</b>	<b>Rationale for identifying the risk/opportunity</b>	<b>In case of risk, approach to adapt or mitigate</b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)</b>
6	Data Privacy and Cybersecurity	Risk	Weak data privacy and cybersecurity safeguards can result in the loss of sensitive customer and Company information, leading to legal consequences and financial losses. Such breaches may also harm JBM's reputation, Erode customer trust, and disrupt operations, ultimately threatening its competitive edge and long-term sustainability.	Policies, governance frameworks, and technological measures are continuously strengthened to protect stakeholders, including customers and their personal data.	Negative
7	Community Development	Opportunity	JBM's community initiatives create meaningful impact across areas like cleanliness, health, education, self-reliance, culture, social harmony, and sustainability. Efforts to promote cleanliness and health improve community well-being, while educational programs empower individuals with skills and knowledge to foster self-reliance and economic upliftment. Cultural and harmony-focused activities strengthen social bonds and preserve local heritage. Sustainability initiatives reinforce long-term environmental responsibility, benefiting current and future generations.		Positive
8	Customer Relationship	Risk	Insufficient tracking of customer satisfaction and weak post-sales support can significantly impact JBM Group's ability to retain customers. With operations spanning the entire value chain—including bus services—the end-user experience is crucial. Failing to meet customer expectations may result in dissatisfaction, loss of loyalty, negative word-of-mouth, and a potential decline in both market share and revenue.	The Company consistently strives to deliver high-quality services to strengthen customer engagement. Employees are regularly trained and upskilled in emerging technologies to ensure service excellence. A robust complaint management system is in place, where all customer grievances are recorded and addressed promptly, with actions taken to ensure satisfactory resolution for the complainant.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Product Safety and Quality	Risk	Poor product quality and safety across JBM's operations, including automobile parts, buses, EV vehicles, and chargers, can have serious consequences. Defective products may lead to accidents, failures, legal liabilities, and costly recalls, while also damaging the Company's reputation. Compromised quality can erode customer trust and satisfaction, ultimately impacting sales, market share, and the Company's long-term sustainability.	The Company maintains strict quality control measures and consistently focuses on technological upgrades and asset replacement to meet customer expectations and ensure high standards of product safety and quality.	Negative
10	Product Stewardship and Innovation	Opportunity	JBM Group operates across a broad value chain, where issues like discrimination, exploitation, excessive working hours, inadequate wages, child labor, or forced labor can pose serious risks. Such practices may lead to legal penalties, employee dissatisfaction, high attrition, and non-compliance costs. They can also damage the brand image and erode consumer trust, ultimately impacting the Company's market position and financial performance.	The Company is committed to upholding fundamental human rights in alignment with the legitimate role of business. Our approach involves strict adherence to corporate policies and full compliance with applicable laws. Several initiatives have been undertaken to promote employee welfare and ensure better, more accessible communication channels for stakeholders to engage with the HR team and receive timely, satisfactory resolutions.	Positive
11	Human Resource & Labor Practices	Risk	JBM Group's extensive value chain presents potential risks related to discrimination, exploitation, excessive working hours, non-compliance with minimum wages, child labor, and forced labor. Such issues can lead to legal penalties, employee dissatisfaction, and high attrition rates. Moreover, they can damage the brand image, increase non-compliance costs, and erode consumer trust, ultimately impacting the Company's market position and financial performance.	The Company is committed to upholding fundamental human rights in alignment with its legitimate role in business. Our approach includes strict adherence to corporate policies and compliance with all applicable laws. Several steps have been taken to promote employee welfare and to provide stakeholders with improved and easier access to the HR department, ensuring timely and satisfactory resolution of concerns.	Negative



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Occupational Health & Safety	Risk	JBM faces occupational health and safety challenges stemming from operations involving heavy machinery, intensive shop floor activities, and exposure to flammable or hazardous materials. Physical risks include accidents, injuries, and prolonged exposure to loud noise and harmful fumes. Inadequate mitigation of these risks can result in serious employee health issues and potential operational disruptions.	We have implemented comprehensive safety initiatives that include competency development, regular training, audits, inspections, and surveys to proactively prevent incidents. Special cross-functional teams have been established to drive process safety. Additionally, our internal teams conduct safety awareness programs across all Company units and assess safety parameters at manufacturing sites to ensure timely actions are taken to prevent any health and safety risks.	Negative
13	Water Management and Resilience	Risk	Several of JBM's manufacturing facilities are located in water-stressed regions, making effective water management critical. Inefficient usage in these areas can lead to resource scarcity, rising operational costs, and potential production disruptions. Additionally, process wastewater generated during operations must be properly treated to avoid significant environmental and social impacts.	The Company manages water resources through proper treatment, recycling and reuse, and controlled discharge processes. Ongoing efforts aim to further enhance water efficiency and recycling practices, ensuring continued compliance with applicable environmental regulations.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14	Waste Management and Circularity	Risk	JBM's operations generate various waste streams, including hazardous waste such as e-waste, battery waste, paint cans, and chemical containers, as well as non-hazardous waste like metal scrap. Improper management of these wastes can lead to environmental risks such as soil and water contamination, social risks impacting community health and reputation, and compliance risks including regulatory fines and legal consequences.	The Company is committed to the optimum utilization of natural and manmade resources by focusing on reducing, reusing, recycling, and effectively managing waste to ensure long-term sustainability. Regular assessments are conducted to evaluate waste and hazardous material management processes, with an emphasis on continuous improvement and the adoption of sustainable practices. The Company follows best practices for the safe handling, storage, and disposal of hazardous materials, prioritizing employee safety and environmental protection. Additionally, an established process is in place to dispose of e-waste through authorized and certified agencies.	Negative
15	Energy and Emissions	Risk	A significant portion of JBM's operations relies on energy-intensive processes powered by fossil-based, non-renewable fuels, resulting in substantial carbon and other emissions. If not effectively managed, these emissions can cause serious environmental harm, affect local communities, lead to regulatory non-compliance, and damage the Company's reputation.	To mitigate these risks, the Company has undertaken several initiatives, including the installation of solar rooftop systems, adoption of renewable energy sources, and the use of cleaner fuels such as PNG. As one of the largest manufacturers of electric buses, non-polluting vehicles. JBM actively contributes to a cleaner environment and supports the transition to sustainable mobility.	Negative

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

### GOVERNANCE, LEADERSHIP AND OVERSIGHT

#### 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

JBM's commitment to Environmental, Social, and Governance (ESG) principles is embedded across all aspects of its operations. The Company upholds ethical business practices that support community development and workforce well-being, while ensuring clean, safe, and equitable working conditions for employees and business partners.

Recognizing the urgency of the global decarbonization agenda, JBM is actively aligning with stakeholder expectations by driving sustainable initiatives. At the same time, the safety and well-being of employees remain a top priority. To this end, the Company has strengthened its focus on health and safety awareness, enhanced training programs, and continues to align with international standards such as ISO 45001:2018.

Furthering this commitment, JBM delivers high-quality mobility solutions at a global scale, contributing to a cleaner and more sustainable future.

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

Mr. Dhiraj Mohan

Whole time Director

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

Yes

**If Yes please provide details**

The Risk Management and Sustainability Committee is responsible for ensuring the effective implementation of appropriate methodologies, processes, and systems to monitor and assess risks related to the Company's operations and business continuity. The Committee also oversees ESG-related risk management and performance tracking.

The Stakeholder Relationship Committee is tasked with addressing and resolving concerns raised by shareholders and other security holders, thereby promoting transparent and responsive stakeholder engagement.

## 10 Details of Review of NGRBCs by the Company

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

Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Quarterly								
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	At regular intervals as or when required								

11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No).

Yes

**If yes, provide name of the agency.**

American Systems Registrar (ASR) is an ANAB accredited and IATF approved registrar is assessing policies during audit of following international standards:

ISO 9001:2015

ISO 14001:2015

ISO 45001:2018

IATF 16949:2016

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

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

## SECTION C: PRINCIPLEWISE PERFORMANCE DISCLOSURE

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

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

#### ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	5	<ul style="list-style-type: none"> <li>- Code of Conduct</li> <li>- Sustainability</li> <li>- Human resource</li> <li>- Business Development</li> <li>- Updates on regulatory changes</li> <li>- All 9 NGRBC Principles</li> </ul>	100%
Key Managerial Personnel	5	<ul style="list-style-type: none"> <li>- Code of Conduct</li> <li>- Sustainability</li> <li>- Human resource</li> <li>- Business Development</li> <li>- Updates on regulatory changes</li> <li>- All 9 NGRBC Principles</li> </ul>	100%
Employees other than BOD and KMPs	637	<ul style="list-style-type: none"> <li>- Health and Safety, Time Management &amp; Technical</li> <li>- POSH</li> <li>- Whistleblowing</li> <li>- Code of Conduct</li> <li>- Fire Safety, First Aid, Behavior Improvement</li> <li>- EHS Policy (Environment, Health &amp; Safety), EPF/Insurance Awareness, Mental Health Awareness, Emergency Response</li> <li>- Tech Training (Tech.Trg), One JBM, Lean, TQM (Total Quality Management), Six Sigma</li> <li>- Safety + ESG (Environmental, Social, Governance) topics</li> <li>- ABAC (Anti-Bribery and Anti-Corruption)</li> </ul>	100%
Workers	346	<ul style="list-style-type: none"> <li>- Health and Safety, 5S (Sort, Set in order, Shine, Standardize, Sustain), Soft Skills &amp; Technical Trainings</li> <li>- POSH Awareness</li> <li>- Safe Work Practices</li> <li>- Behavior Improvement</li> <li>- EHS Policy (Environment, Health &amp; Safety)</li> <li>- EPF/Insurance Awareness</li> </ul>	100%

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

**Monetary**

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

**Non-Monetary**

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

\*There were no such instances during the year

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
NA*	NA

\*There were no such instances during the year

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

Yes

**If Yes, provide details in brief**

JBM has implemented an Anti-Corruption and Anti-Bribery Policy applicable to Directors, Senior Management, employees, and other relevant stakeholders. The policy promotes a culture of integrity and ethical behavior, encouraging all individuals to perform their duties with honesty, responsibility, and sound judgment.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

<https://www.jbmbuses.com/wp-content/uploads/2025/03/Anti-Corruption-Anti-Bribery-Policy.pdf>

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
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.**

NA\*

\*There were no such issues during the year

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

Particular	FY 2024-25*	FY 2023-24*
Number of days of accounts payables	47.2	48

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

**9. Open-ness of business**

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.53%	1.70%
	b. Number of trading houses where purchases are made from	73	21
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	85.8%	96.17%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	16%	15.66%
	b. Sales (Sales to related parties/Total Sales)	26%	8.34%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments	0%	0%

**LEADERSHIP INDICATORS**

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

Yes

**If Yes, provide details of the same.**

Company has established a Code of Conduct (CoC) for its Directors and Senior Management, outlining the expectation to uphold strong ethical standards and integrity. It requires them to carry out their responsibilities with honesty, sound judgment, and in the best interest of the Company, while avoiding any conflicts of interest. The Code of Conduct policy can be accessed at: <https://www.jbmgroup.com/investors/jbm-auto-ltd/codes/>

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

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

**ESSENTIAL INDICATOR**

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

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	100%	100%	R&D expense on development of EV Buses
2	Capex	42%	84.16%	Capex on EV buses capitalized in Mobility companies

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

Yes

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

100%

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

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

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

No

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

NA (On standalone basis)

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

NA



## PRINCIPLE 3

**Businesses should respect and promote the well-being of all employees, including those in their value chains.**

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

### ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2,810	2,810	100%	2,810	100%	0	0%	0	0%	0	0%
Female	52	52	100%	52	100%	52	100%	0	0%	0	0%
Total	2,862	2,862	100%	2,862	100%	52	100%	0	0%	0	0%
Other than permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	691	691	100%	691	100%	0	0%	0	0%	0	0%
Female	2	2	100%	2	100%	2	100%	0	0%	0	0%
Total	693	693	100%	693	100%	2	100%	0	0%	0	0%
Other than permanent workers											
Male	13,093	13,093	100%	13,093	100%	0	0%	0	0%	0	0%
Female	354	354	100%	354	100%	0	0%	0	0%	0	0%
Total	13,447	13,447	100%	13,447	100%	0	0%	0	0%	0	0%

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

	FY 2024-25	FY 2023-24
Cost incurred on well- being measures as a % of total revenue of the Company	0.05%	0.05%

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

Benefits*	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes

\*Provided to all permanent employees and workers as per eligibility

**3. Accessibility of workplaces**

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

Yes

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

The Company's registered office, corporate office, and all manufacturing plants are equipped to ensure ease of access for differently-abled employees and workers. These facilities are designed in accordance with the guidelines of the Rights of Persons with Disabilities Act, 2016, promoting an inclusive and accessible work environment. This reflects the Company's commitment to fostering a workplace where all individuals can operate with comfort and efficiency.

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

Yes

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

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

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA	NA	NA	NA
Female	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

**7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:**

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C.)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent employees</b>	<b>2,862</b>	<b>105</b>	<b>3.66%</b>	<b>2829</b>	<b>67</b>	<b>2.36%</b>
Male	2,810	103	3.66%	2775	65	2.34%
Female	52	2	3.84%	54	2	3.70%
<b>Total Permanent Workers</b>	<b>693</b>	<b>415</b>	<b>59.88%</b>	<b>522</b>	<b>423</b>	<b>81.03%</b>
Male	691	413	59.77%	520	421	81%
Female	2	2	100%	2	2	100%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	2,810	2,810	100%	1,449	51.57%	3,014	3,014	100%	1,696	56.27%
Female	52	52	100%	33	63.46%	83	83	100%	54	65.06%
Total	2,862	2,862	100%	1,482	51.78%	3,097	3,097	100%	1,750	56.51%
Workers										
Male	691	691	100%	449	65%	12,108	12,108	100%	9,051	74.75%
Female	2	2	100%	2	100%	159	159	100%	68	42.77%
Total	693*	693	100%	451	65.08%	12,267	12,267	100%	9,119	74.34%

\*In FY 2024-25 only permanent workers mentioned.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
<b>Employees*</b>						
Male	2,810	2,810	100%	3,014	3,014	100%
Female	52	52	100%	83	83	100%
<b>Total</b>	<b>2,862</b>	<b>2,862</b>	<b>100%</b>	<b>3,097</b>	<b>3,097</b>	<b>100%</b>
<b>Workers*</b>						
Male	691	691	100%	520	164	32%
Female	2	2	100%	2	2	100%
<b>Total</b>	<b>693</b>	<b>693</b>	<b>100%</b>	<b>522</b>	<b>166</b>	<b>32%</b>

NOTE: \* Done for all eligible permanent employees and workers

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

JBM has established a comprehensive Occupational Health and Safety Management System (OHSMS), supported by formal policies, procedures, routine risk assessments, and ongoing employee training initiatives. The Company maintains robust emergency preparedness protocols and continuously monitors and evaluates the system to ensure its effectiveness. Regular top management reviews help assess the system's relevance and performance, fostering a culture of ongoing improvement and active employee participation. Furthermore, JBM's adherence to ISO 45001:2018 standards underscore its strong commitment to upholding the highest levels of health and safety for all stakeholders, including business partners and vendors.

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

JBM has implemented a robust framework to ensure workplace safety through a range of structured processes. These include systematic hazard identification via regular inspections, audits, and risk assessments, along with thorough reviews of Material Safety Data Sheets (MSDS) for handling hazardous chemicals. The Company conducts Gemba Walks to proactively spot potential hazards and identify opportunities for continuous improvement. A dedicated Safety Committee convenes quarterly to address safety concerns and suggest enhancements. To manage non-routine activities, JBM uses work permit systems and enforces strict protocols such as machine guarding, fencing, and safety trainings. The Hiyari Hatto system empowers all employees to report near-miss incidents and potential risks. Regular safety audits—including weekly audits by senior management, ensure compliance with ISO 45001:2018, which requires comprehensive Hazard Identification and Risk Assessment (HIRA) practices.

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

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)	Employees	0	0
	Workers	0.09	0
Total recordable work-related injuries	Employees	0	0
	Workers	2	0
No. of fatalities	Employees	0	0
	Workers	1	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	1	0

\*Including in the contract workforce

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

To ensure a safe and healthy work environment, JBM offers a range of comprehensive facilities and initiatives for its employees:

1. A clearly defined Environment, Health, and Safety (EHS) policy is implemented across all sites to uphold occupational safety and health standards.
2. A culture of safety is fostered through a Safety Rating system that evaluates and compares plant performance, recognizing top-performing units.
3. Prior to deployment on the shop floor, all workers undergo mandatory safety training at dedicated DOJO centers.
4. Industry-leading safety practices are adopted, including Hazard Identification and Risk Assessment (HIRA), audits, inspections, incident reporting, work permit systems, Heinrich's Pyramid, Safety SOPs, checklists, alerts, healthcare services, and routine medical check-ups. Technological tools are also integrated to enhance effectiveness.
5. JBM employs key safety mechanisms such as Machine Control Safety (MCS) and Behavior-Based Safety (BBS) to manage operational risks.
6. The Company ensures ongoing workplace monitoring and strict adherence to the Factories Act, 1948, along with applicable state regulations.
7. Personal Protective Equipment (PPE) is provided to all operational staff, with strict enforcement of usage protocols.
8. Regular health check-ups and blood donation drives are conducted to support employee wellness.
9. Occupational Health Centers (OHCs) are established, and partnerships with nearby hospitals are maintained to provide prompt medical assistance when needed.
10. Safety awareness is promoted through organized Safety Weeks and Safety Months to embed a culture of safety throughout the organization.

As part of the "Sankalp Siddhi – Joyful Body & Mind" initiative, JBM also encourages employees to embrace healthier lifestyles by offering yoga sessions and wellness awareness programs led by lifestyle experts and AYUSH practitioners.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	214	0	NA	30	0	NA
Health & Safety	132	0	NA	32	0	NA

**14. Assessment for the year:**

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

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

To minimize the risk of incidents, the Company has implemented several corrective measures. These include improving robotic cell safety by installing area scanner sensors in key operations and enhancing the safety sensor health monitoring system. Protective guards have been fitted on all rotating machinery, and guard rails have been added where necessary. Furthermore, each press machine is equipped with both safety guards and human detection sensors, while guard rails are strategically placed to ensure safe movement of both personnel and equipment.

### LEADERSHIP INDICATORS

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

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

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

The Company follows a structured process to ensure payments are released only after verifying that value chain partners have met their GST compliance requirements. Moreover, it monitors ESI and PF deductions for all manpower contractors, and clears their invoices only after comprehensive validation.

**3. 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/NA)**

Yes

## PRINCIPLE 4

**Businesses should respect the interests of and be responsive to all its stakeholders.**

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

### ESSENTIAL INDICATORS

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

Key stakeholders, comprising individuals, organizations, groups, and entities, have a significant influence on our business and contribute to its value creation. Their involvement is essential to our progress and long-term success. Through active engagement, we align our initiatives with their expectations, building strong, collaborative, and mutually rewarding relationships. We emphasize open communication and cooperation to uncover opportunities, tackle challenges, and drive continuous improvement. Acknowledging their critical role, we integrate stakeholder perspectives into our decision-making to ensure our operations remain adaptive, resilient, and in tune with their priorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Information is shared through reports, meetings, media, emails, SMS, and the Company website.	As and when required	The objective is to foster long-term relationships, stay updated on market dynamics, strengthen brand credibility, communicate transparently with shareholders, and obtain their valuable input and suggestions.
Employees	No	<p>At JBM, we adopt a variety of internal communication methods to ensure effective information flow and employee engagement:</p> <ul style="list-style-type: none"> <li>• <b>One-on-One Meetings:</b> These provide a direct and personalized platform for employees and managers to discuss concerns or developments in detail.</li> <li>• <b>Town Hall Meetings:</b> A forum where leadership shares updates and addresses employee queries collectively.</li> <li>• <b>Review Meetings (MRM/BRM/FRM/DWM):</b> Regularly scheduled meetings to monitor progress, review performance, and align on objectives across various levels.</li> <li>• <b>Safety Meetings:</b> Dedicated discussions focused on health, safety protocols, and preventive measures.</li> <li>• <b>Team Meetings:</b> These encourage collaboration, open dialogue, and issue resolution within teams, promoting cohesion and shared understanding.</li> <li>• <b>Intranet or Company Portal:</b> A centralized digital space for employees to access key policies, procedures, and updates efficiently.</li> </ul>	Depends on the channel	<p>The aim is to establish meaningful and mutually beneficial relationships by promoting open communication, information exchange, and collaboration to achieve shared objectives.</p> <p><b>Topics commonly discussed at JBM include:</b></p> <ul style="list-style-type: none"> <li>– <b>Workplace Culture:</b> Employees seek a respectful and inclusive work environment and may voice concerns related to harassment, discrimination, or overall team dynamics.</li> <li>– <b>Employee Welfare:</b> Staff members emphasize the need for a balance between professional responsibilities and personal well-being.</li> <li>– <b>Training and Development:</b> Employees express interest in continuous learning and career advancement and may raise issues regarding access to skill-building programs and growth opportunities.</li> <li>– <b>Health and Safety:</b> Concerns are often raised about maintaining a secure and healthy work environment, including potential hazards, workplace incidents, and the availability of proper protective equipment.</li> </ul>

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)</b>	<b>Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Customers	No	Communication happens via sales teams, managers, surveys, direct meetings, emails, and social media.	Ongoing, dependent on customer needs and identified sales, service, or guidance opportunities.	The goal is to gain deeper insights into customer expectations, business models, and financial service requirements in order to deliver tailored, value-added offerings that enhance customer satisfaction and loyalty.
Regulators	No	The Company engages in industry forums and executive meetings, both online and onsite.	Daily event-based, weekly, monthly, quarterly, half-yearly, and yearly and as required.	The intention is to uphold integrity by maintaining open and truthful communication while strictly complying with all applicable legal and regulatory standards.
Government Agencies, Local Authorities & Industry Forums	No	Officials are engaged through consultative industry and sector-specific forums.	As deemed necessary by either party.	The purpose is to enhance engagement with government bodies and actively contribute insights and recommendations during the formulation of policies or regulations that may impact the broader economy and the Company's operations.
Service Providers & Suppliers	No	Finalization and follow-ups are done via meetings, supplier programs, audits, and official channels.	Ongoing, as required.	The focus is on ensuring a consistent and timely supply of quality goods and services required for smooth operations, while also promoting ethical, sustainable, and responsible practices throughout the supply chain.
Media	No	The Company addresses media inquiries as needed through briefings and interviews.	Interactions in response to business-related media inquiries as and when required.	The objective is to utilize available platforms and networks to effectively communicate the Company's values, achievements, and vision with relevant stakeholders, enhancing brand image and awareness.
Others- Community and public at large	Yes	CSR efforts include team meetings, community visits, projects, and volunteering.	As and when required.	Engagements are undertaken with local communities to build rapport, address their concerns, and gather feedback that helps shape responsible and inclusive corporate practices.

## LEADERSHIP INDICATORS

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

The Company is committed to generating value in collaboration with its primary stakeholders. It has undertaken a Materiality Assessment Survey to gather their perspectives on ESG-related matters. The insights from this survey are shared with the Management and the Whole-time Director for appropriate follow-up. Additionally, the Company maintains ongoing communication with stakeholders through statutory disclosures and reporting.

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

Yes

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

Management actively seeks engagement with important stakeholders on significant issues. For instance, during the Materiality Assessment Survey, stakeholders were invited to share their opinions on key ESG topics. Their responses are carefully evaluated and integrated into the Company's policy framework. Since stakeholder engagement is an ongoing effort, policies are updated regularly to reflect their evolving inputs.

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

Engaging with stakeholders is vital to the success of the Company's initiatives focused on supporting underprivileged communities. Through active consultation, the Company gathers valuable insights that are used to shape and implement these programs. This participatory method enables the development of inclusive and impactful solutions that effectively respond to community needs.

## PRINCIPLE 5

### Businesses should respect and promote human rights.

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

## ESSENTIAL INDICATORS

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

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	2,862	1,510	52.76%	2,829	1,668	58.96%
Other than permanent	0	0	0%	268	171	63.81%
<b>Total Employees</b>	<b>2,862</b>	<b>1,510</b>	<b>52.76%</b>	<b>3,097</b>	<b>1,839</b>	<b>59.38%</b>
<b>Workers</b>						
Permanent	693	568	81.96%	522	472	90.42%
Other than permanent	13,447	11,457	85.20%	11,745	10,328	87.94%
<b>Total Workers</b>	<b>14,140</b>	<b>12,025</b>	<b>85.04%</b>	<b>12,267</b>	<b>10,800</b>	<b>88.04%</b>



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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	2,810	0	0	2,810	100	2,775	0	0	2,775	100
Female	52	0	0	52	100	54	0	0	54	100
Total	2,862	0	0	2,862	100	2,829	0	0	2,829	100
Other than Permanent										
Male	0	0	0	0	0	239	0	0	239	100
Female	0	0	0	0	0	29	0	0	29	100
Total	0	0	0	0	0	268	0	0	268	100
Workers										
Permanent										
Male	691	0	0	691	100	520	0	0	520	100
Female	2	0	0	2	100	2	0	0	2	100
Total	693	0	0	693	100	522	0	0	522	100
Other than Permanent										
Male	13,093	8589	65.59	4,504	34.41	11,588	7,067	60.99%	4,521	39.01%
Female	354	354	100	0	0	157	153	97.45%	4	2.55%
Total	13,447	8943	66.5	4,504	33.5	11,745	7,220	61.47%	4,525	38.53%

## 3. Details of remuneration/salary/wages

### a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BOD)	5	2,25,000	1	4,00,000
Key Managerial Personnel	4	1,09,25,000	0	0
Employees other than BOD and KMP	2,806	4,39,896	52	4,19,016
Workers*	13,784	2,13,672	356	2,05,524

Note:

- The remuneration of the Board of Directors (BOD) excludes the remuneration paid to Executive Directors which have been considered under KMP.
- BoD median pay considers sitting fees paid to directors.
- \* Considered for permanent workers only

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.42%	1.32%

## 4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes

The Company upholds the rights of all stakeholders by implementing a comprehensive human rights policy that covers employees, suppliers, contractors, local communities, and broader society. Any reported breach of this policy is managed through a structured grievance mechanism overseen by the HR department.

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

The Company upholds the rights of all stakeholders by implementing a comprehensive human rights policy that covers employees, suppliers, contractors, local communities, and broader society. Any reported breach of this policy is managed through a structured grievance mechanism overseen by the HR department.

Employees are empowered to voice their concerns to their managers, HR representatives, the legal and compliance team, or senior leadership. A designated official is responsible for ensuring timely resolution of any raised issues.

The Company strictly prohibits child labor, forced labor, and any other form of exploitative practices across its operations and value chain.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	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 2024-25	FY 2023-24
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 upholds a strong commitment to equal opportunity and maintains a zero-tolerance stance towards any form of discrimination or harassment based on factors such as race, gender, age, religion, nationality, or gender identity and expression. To ensure a safe and respectful workplace, the Company enforces a Policy against Sexual Harassment, aligned with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. Awareness and training on this policy are provided to all employees as part of their onboarding process.

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

Yes

**10. Assessments for the year:**

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

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

During the assessment no such concerns were found.

## LEADERSHIP INDICATORS

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

As a proactive step, the Company has revised its General Purchase Agreements to incorporate clauses mandating compliance with the Prevention of Sexual Harassment (POSH) guidelines, as well as adherence to laws prohibiting child labor and forced labor by all partners across its value chain.

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

Yes

## PRINCIPLE 6

**Businesses should respect and make efforts to protect and restore the environment.**

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

## ESSENTIAL INDICATORS

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
<b>From renewable sources</b>		
Total electricity consumption (A)	65,299.58	38,499
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>65,299.58</b>	<b>38,499</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	3,50,679.38	3,25,005
Total fuel consumption (E)	21,163.48	20,878
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>3,71,842.86</b>	<b>3,45,883</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>4,37,142.44</b>	<b>3,84,382</b>
<b>Energy intensity per rupee of turnover</b> [Total energy consumed (in GJ)/Revenue from operations (in rupees)]	0.0000079882	0.0000076732
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> [Total energy consumed (in GJ)/Revenue from operations in rupees adjusted for PPP]	0.0001650368	0.0001585303
<b>Energy intensity in terms of physical output</b> [Total energy consumed (in GJ)/<mention the physical output details>]	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

No

**If yes, name of the external agency.**

NA

\*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2024-25 and FY 2023-24, which is 20.66. As a result, the figure for the previous year has been updated.

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

No

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

NA

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	0	0
(ii) Groundwater	61,757	71,395
(iii) Third party water	2,51,796.61	1,69,648
(iv) Seawater/desalinated water	0	0
(v) Others – Recycled/Rainwater*	79,811.97	96,072.4
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>3,93,365.57</b>	<b>3,37,116</b>
<b>Total volume of water consumption (in kiloliters)</b>	<b>3,46,227.57</b>	<b>2,60,493</b>
<b>Water intensity per rupee of turnover</b> [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.0000063268	0.000005200139
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**</b> [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.0001307116	0.0001074349
<b>Water intensity in terms of physical output</b> [Total water consumption (in KL)/<mention the physical output details>]	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

No

**If yes, name of the external agency.**

NA

\*For FY 2024-25, the Company utilized 79,686.97 kiloliters of recycled water, significantly reducing its reliance on fresh and other water sources.

\*\* The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2024-25 and FY 2023-24, which is 20.66. As a result, the figures for the previous year has been updated.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
<b>(i) To Surface water</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0

Parameter	FY 2024-25	FY 2023-24
<b>(iii) To Seawater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third parties</b>		
No treatment	40,118	29,771
With treatment – please specify level of treatment	7,020	24,662
<b>(v) Others</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	22,190
<b>Total water discharged (in kiloliters)</b>	<b>47138</b>	<b>76,623</b>

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

If yes, name of the external agency.

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

Yes

**If yes, provide details of its coverage and implementation.**

The majority of our manufacturing facilities are equipped with a Zero Liquid Discharge (ZLD) system, and we are currently in the process of installing it in some units.

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

Parameter	Please specify unit	FY 2024-25*	FY 2023-24
NOx	Mg/Nm <sup>3</sup>	25.207	26.29
SOx	Mg/ Nm <sup>3</sup>	70.10	6.26
Particulate matter (PM)	Mg/ Nm <sup>3</sup>	44.385	252.27
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)	Mg/ Nm <sup>3</sup>	0	0
Others – please specify		0	0

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

No

**If yes, name of the external agency.**

NA

\*Air emissions included are from relevant stack emissions at JBM Auto, on a standalone basis. Emissions from other units are excluded due to varying units of measurement.

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

Parameter	Unit	FY 2024-25*	FY 2023-24
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	4,748.97	7,722.29
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	70,817.75	64,640
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/Revenue from operations (in rupees)]	Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/ Revenue from operations (in rupees)	0.0000013809	0.000001445298

Parameter	Unit	FY 2024-25*	FY 2023-24
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/Revenue from operations in rupees adjusted for PPP]	Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/ Revenue from operations in rupees adjusted for PPP	0.0000285291	0.0000298599
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/<mention the physical output details>		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

No

**If yes, name of the external agency.**

NA

\*Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO<sub>2</sub> Baseline Database User Guide Version 20 has been used for the purpose of GHG Emissions calculations.

\*\* The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2024-25 and FY 2023-24, which is 20.66. As a result, the figure for the previous year has been updated.

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

Yes

**If Yes, then provide details.**

Yes, the Company is actively working on reducing greenhouse gas emissions through various initiatives. These include utilizing wind energy, replacing diesel forklifts with electric ones, improving energy efficiency through system optimizations, and reducing air leakage. The Company has also upgraded its water treatment processes for better reuse, implemented an IoT-based water management system, and optimized its solar PV cleaning schedule. Additionally, measures like regulating CO<sub>2</sub> gas pressure further contribute to emissions reductions and cost savings.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	754.77	198.61
E-waste (B)	0.72	4.96
Bio-medical waste (C)	0	0.01
Construction and demolition waste (D)	0	240.10
Battery waste (E)	712	14.52
Radioactive waste (F)	0	0
Other Hazardous waste. (G)	115.29	92.82
Other Non-hazardous waste generated (H).	82,046.45	76,265.48

Parameter	FY 2024-25	FY 2023-24
- Used Gloves	0	741.26
- Welding Glass	0	0.14
- Metal and Glass	78,448.41	73,616
- Packaging Material	0	235.59
- Paper waste	0	40.52
- Food Waste	0	24.41
- STP Water	0	14,293.50
- General Garbage	1,775.75	346.64
- Wooden waste	1,317.62	1,260.83
- Liquid waste	0	0
- Cardboard	478.53	0
- Empty Drums (Non-hazardous)	26.14	0
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>83,629.23</b>	<b>76,816.51</b>
<b>Waste intensity per rupee of turnover</b> [Total waste generated (in MT)/Revenue from operations (in rupees)]	0.0000015282	0.0000015334
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> Total waste generated (in MT)/Revenue from operations in rupees adjusted for PPP	0.0000315730	0.0000316814
<b>Waste intensity in terms of physical output</b> Total waste generated (in MT)/<mention the physical output details>	NA	NA
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	NA	NA

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

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	82,027.96	75,147.22
<b>Total</b>	<b>82,027.96</b>	<b>75,147.22</b>

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

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	1,598.30	1,665.98
<b>Total</b>	<b>1,598.30</b>	<b>1,665.98</b>

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

No

**If yes, name of the external agency.**

NA

\* The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for FY 2024-25 and FY 2023-24, which is 20.66. As a result, the figure for the previous year has been updated.

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 ensures it secures all required approvals from relevant legal authorities for the generation, handling, and disposal of different types of waste. Hazardous and non-hazardous waste is sorted at the source, clearly labelled, and stored in designated areas within the scrap yard. Hazardous waste is managed in compliance with regulatory norms to minimize environmental risks, with proper inventory records maintained. Personnel involved in waste handling are provided with appropriate training and protective gear.

All waste is disposed of through authorized vendors, and documentation is maintained along with timely submission of statutory returns. Continuous improvement initiatives are undertaken at all facilities to minimize waste generation during operations.

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

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

\*There are no operations in and around ecologically sensitive areas

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

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

\*There were no environmental impact assessments undertaken during the year

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

Yes

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

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



## LEADERSHIP INDICATORS

1. 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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
RE power (Wind Energy) through Open access		Benefit: tCO <sub>2</sub> e/year reduction of 9,179.5	
Replacement of Diesel Forklift with Electric Forklift		Total 31 Nos. Diesel Forklifts have been replaced by Electric Forklifts in 7 plants of JBM Auto Ltd., which has resulted in 61.38 tCO <sub>2</sub> e/year emissions reduction	
Air Leakage Reduction		Energy saving: 27.4 Lakhs KWH	
Energy LEAP Projects (oven efficiency, water pump, ETP, STP, cooling tower etc.)		Energy saving: 25.10 Lakhs KWH	
Optimizing cleaning schedule of Solar PV module and online monitoring		Optimum RE Power Generation	
Reduction in Consumables (Safety gloves/Arm Sleeves) through process optimization		Reduction in waste (used safety gloves and arm sleeves)	
Temperature based control of CT fan/VFD and Energy efficient CT with low drift losses		Reduced evaporation & drift losses	
Replacement of old STP with advanced STP units for better output water quality & qty		100% Reuse of STP treated water in gardening.	
Installation of App based water management on pilot scale for monitoring and reducing wastage		IoT based water management system implemented on pilot basis at one of the plants. This provides 360-degree visibility for the Plant Maintenance Manager to monitor and manage water consumption and also the energy consumption via mobile app.	
Regulation of CO <sub>2</sub> Gas Pressure		Yearly cost saving of ₹ 7.95 Lakhs CO <sub>2</sub> gas reduction of 305 kg/day.	

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

Yes

**Give details in 100 words/web link.**

The Company has established a Disaster Management Policy that enables proactive planning and preparedness for potential emergencies. It recognizes both natural disasters and major health-related social challenges. For instance, the Company has provided centralized support and coordination to assist employees during such critical situations.

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

## PRINCIPLE 7

**Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

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

### ESSENTIAL INDICATORS

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

5

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	Automotive Component Manufacturers Association of India (ACMA)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	India Energy Storage Alliance (IESA)	National
5	India Federation of Green Energy (IFGE)	National

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

Name of authority	Brief of the case	Corrective action taken
NA*		

\*There were no such issues during the year

### LEADERSHIP INDICATORS

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half Yearly/Quarterly/ Others- Please specify)	Web Link, if available
JBM plays an active role in promoting both industry advancement and societal well-being by participating in multiple industry associations. It supports key initiatives led by SIAM, focusing on areas like product safety, cleaner fuel technologies, environmental sustainability, fuel regulations, and consumer awareness. The Company's various ESG-related policies reflect a progressive and inclusive vision aimed at driving responsible and sustainable growth.					

## PRINCIPLE 8

**Businesses should promote inclusive growth and equitable development.**

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

### ESSENTIAL INDICATORS

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

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

\*There were no Social Impact Assessments undertaken during the year

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

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

\*There were no projects that involved rehabilitation and resettlement

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

The Company has put in place a comprehensive Grievance Redressal Policy to address concerns raised by the local community. Each plant or operational unit maintains a complaint register, enabling community members to formally report their grievances. These concerns are managed and addressed by the CSR committee and are regularly monitored by the respective plant heads. Additionally, a designated email ID is available on the website of the Company for the wider community to voice their issues.

The Company actively undertakes a variety of CSR initiatives focused on community welfare and development. These activities are routinely evaluated by the CSR Committee and the Board to ensure alignment with community needs and policy objectives.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	21.85%	16.47%
Directly from within India	99.65%	97.29%

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

Particular	FY 2024-25	FY 2023-24
Rural	13.56%	12.37%
Semi-urban	50.76%	46.48%
Urban	11.85%	18.39%
Metropolitan	23.83%	22.76%

(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)

## LEADERSHIP INDICATORS

1. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Skill Development	3200+	100%

## PRINCIPLE 9

**Businesses should engage with and provide value to their consumers in a responsible manner.**

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

## ESSENTIAL INDICATORS

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

The Company has established structured procedures to address and resolve customer or consumer complaints effectively. In addition, regular customer satisfaction surveys are carried out to gauge client feedback, and the insights gained are used to develop action plans that support ongoing service and product improvements.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	This parameter is not applicable to the Company (JBMA) on standalone basis as JBMA is in B2B (Business to Business) and products are manufactured as per the requirement of OEM customers. However, this is applicable for Bus and Battery business which are manufactured in subsidiary companies, and it constitutes 36.27% of consolidated turnover.
Safe and responsible usage	100%
Recycling and/or safe disposal	This parameter is not applicable to the Company (JBMA) on standalone basis as JBMA is in B2B (Business to Business) and products are manufactured as per the requirement of OEM customers. However, this is applicable for Battery business which are manufactured in subsidiary companies, and it constitutes 9.4% of consolidated turnover.

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

Particular	FY 2024-25		Remark	FY 2023-24		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	501	39	NA	145	2	NA

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

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

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

Yes

**If available, provide a web link of the policy**

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

**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.**

NA\*

\*There were no such issues during the year

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

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

0

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

NA

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

NA

## LEADERSHIP INDICATOR

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

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

<https://www.jbmgroup.com/%20businesses/>

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

In the auto components segment, the Company manufactures parts in strict accordance with customer-specific safety and quality standards, ensuring that the final products are tailored to the unique requirements of our B2B clients. These efforts are supported by detailed product communication, aiming to educate clients on technical specifications, responsible usage, and suitable applications of our offerings. Each product is accompanied by a comprehensive owner's manual outlining key information and usage guidelines. The Company also reinforces safe and responsible vehicle use through various communication platforms, all of which include our customer support contact details.

In addition, we conduct in-depth technical and operational training sessions for bus drivers and staff to ensure safe handling and operation. Standard Operating Procedures (SOPs) and user manuals are also provided for the correct and secure use of our battery systems.

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

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

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

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

Yes- The owner's manual for our vehicles provides detailed information regarding various safety stickers, including No Smoking, Fire Extinguisher, and Wheelchair Assistance indicators, among others, to ensure proper awareness and compliance with safety protocols.

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

Yes