

JYOTI CNC AUTOMATION LIMITED

CIN: L29221GJ1991PLC014914

Regd. Off.: G – 506, Lodhika GIDC, Vill.: Metoda,
Dist.: Rajkot – 360 021. Gujarat India.

Date: September 08, 2026

To,
The Department of Corporate Services,
BSE Limited, Mumbai

To,
The Listing Compliance Dept.
National Stock Exchange of India Ltd, Mumbai

BSE Script Code: 544081

NSE Script Symbol: JYOTICNC

**SUB : SUBMISSION OF BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT
(BRSR) FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2026 AS WELL AS
ASSURANCE ON BRSR CORE.**

Respected Sir/ Madam,

Pursuant to Regulation 34 (2)(f) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026, a Business Responsibility and Sustainability Report (BRSR) for the financial year ended on March 31, 2026 as well as an Assurance on BRSR Core are enclosed herewith as well as also given in 35th Annual Report of the Company.

The Annual Report, including Business Responsibility and Sustainability Report and Assurance on BRSR Core, is also available on company's website under Reports Section at <https://jyoti.co.in/investors/financial-reports-returns-and-notices/>.

Kindly take the same on your records.

Thanking You,

For Jyoti CNC Automation Limited

MAULIK

BHARATKUMAR

GANDHI

Digitally signed by MAULIK
BHARATKUMAR GANDHI
Date: 2026.09.08 19:07:22
+05'30'

Maulik B. Gandhi

Company Secretary and Compliance Officer

Encl.: As Stated Above.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT:

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L29221GJ1991PLC014914
2.	Name of the Listed Entity	JYOTI CNC AUTOMATION LIMITED
3.	Year of incorporation	1991
4.	Registered office address	G -506 Lodhika GIDC, Vill: Metoda, Rajkot, Gujarat, India, 360021
5.	Corporate address	G -506 Lodhika GIDC, Vill: Metoda, Rajkot, Gujarat, India, 360021
6.	E-mail	investors@jyoti.co.in
7.	Telephone	+91 2827-235100
8.	Website	www.jyoti.co.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	[1] BSE Limited [2] National Stock Exchange of India Limited
11.	Paid-up capital (Rs.)	45,48,46,192
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Maulik B Gandhi Tel. +91 2827-235100 Email. investors@jyoti.co.in
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)	Standalone
14.	Name of assurance provider	Dhadda & Associates
15.	Type of assurance obtained	Reasonable Assurance of BRSR Core

II. Products/services

16. Details of business activities:

Sr. No.	Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity	% of Turnover of the Company
1	C	Sale of CNC Machine and Parts	C28	Manufacturer of Machinery and Equipment, n.e.c.	99.10

Note: The details of business activities is as per the MGT – 7 of the company.

17. Products/Services sold by the entity:

Sr. No.	Product/Service	NIC Code (2008)	% of total Turnover contributed
1	Sale of Goods	28221 & 28223	99.10 %
2	Services Provided	33123	0.90 %

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	27	29
International	-	-	-

Note: Distributor and subsidiaries excluded in above numbers.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	12
International (No. of Countries) / Region	14

b. What is the contribution of exports as a percentage of the total turnover of the entity: 5.20 %

c. A brief on types of customers: The CNC machines manufactured and sold by the Company are used by its customers ('end users') for further manufacturing. These end users range from micro and small & medium enterprises to large corporates across diverse industries. Key industries contributing a significant share of revenue are Aerospace & Defense, General Engineering, and Auto & Auto Components. The Company considers factors such as customer size, category and market domicile while framing its sales policies and practices.

III. Employees

20. Details 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)	1205	1167	96.85	38	3.15
2.	Other than Permanent (E)	506	454	89.72	52	10.28
3.	Total employees (D + E)	1711	1621	94.74	90	5.26
WORKERS						
4.	Permanent (F)	1496	1472	98.40	24	1.60
5.	Other than Permanent (G)	915	870	95.08	45	4.92
6.	Total Workers (F + G)	2411	2342	97.14	69	2.86

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)	3	3	100 %	-	-
2.	Other than Permanent (E)	1	1	100 %	-	-
3.	Total differently abled employees (D + E)	4	4	100 %	-	-
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

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33%
Key Management Personnel	2	-	-

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

	FY 2025 - 26			FY 2024 - 25			FY 2023 - 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.36	23.38	14.67	8.38	19.15	8.74	11.20	11.11	11.20
Permanent Workers	33.57	4.44	33.06	12.92	4	12.80	-	-	-

Note: For F.Y. 2023-24, All personnel employed by Company are considered as Employee and shown above.

IV. 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	Jyoti SAS	Subsidiary	100 %	No
2	Huron Graffenstanden SAS	Subsidiary (Step Down)	NIL	No
3	Huron Frasmachines GmbH	Subsidiary (Step Down) *	NIL	No
4	Huron Canada Inc.	Subsidiary (Step Down) *	NIL	No
5	Huron Machinery Service and Foreign Trade Limited Company	Subsidiary (Step Down) *	NIL	No

* Entities named from sr. no. 2 to 5 in above table are wholly owned step-down subsidiaries.

V. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover: ₹ 1,949.01 Crores.
(iii) Net worth: ₹ 2,454.12 Crores.

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 2025 – 26			FY 2024 - 25		
		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	NIL	NIL	NA	NIL	NIL	NA
Investors & Shareholders		NIL	NIL	NA	35	35	NIL
Employees and workers		NIL	NIL	NA	NIL	NIL	NA
Customers		3	1	NA	NIL	NIL	NIL
Value Chain Partners		Nil	Nil	NA	Nil	Nil	Nil

Note: Case reported in F.Y. 2024 – 25 were resolved.

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	Greenhouse Gas Emission	Risk	The company has in-house foundry which carries intensive emission processes and increases carbon footprint. Failure to reduce carbon emission could impact on the company's reputation and brand image.	We utilize electricity and Piped Natural Gas (PNG), both of which are cleaner sources of energy that contribute to reduced carbon emissions. We have installed Air Pollution Control Measures (APCM) in our foundry. This includes dust collectors and cyclones, which are highly effective in capturing and reducing particulate matter and other	Negative: Compliance and Remediation Cost.

				pollutants.	
2	Waste Management	Risk	Waste is generated across all manufacturing shops / divisions. This waste may be hazardous or nonhazardous. Lack of waste management reflects operational inefficiency and may hinder operations.	Hazardous waste is disposed of through certified vendors. Nonhazardous waste is either reused in production or being disposed of in environment friendly manner.	Negative: Compliance and Remediation Cost.
3	Health & Safety	Risk	Workplace accidents and unsafe working environment lead to rise in liability and employee downtime which affect production and productivity.	Strengthening safety protocol, safety training and investing in safety tools & equipments.	Negative: Non-Compliance Cost. Positive: Increase Production and Productivity.
4	Product Quality, Performance and Customer Management	Opportunity	Quality and Performance is prime focus for any product. Substandard or poor quality or performance of product raises dissatisfaction or dislike amongst customers and company cannot retain its existing customers or sustain its business in the long run.	Improves its product performance through an in-house research facility.	Positive: Increased Customer Satisfaction, Brand Value and loyalty.
5	Research & Development, Innovation, customization	Opportunity	Company operates in a highly technical sensitive market where innovation in technology is a constant process. Failure to offer innovative and technically competitive products will lead to loss of customer and market. On other hand, offering innovative, customized products not only retains and sustains customers but also increase customers' confidence in their own business and ventures.	The company has an In-house Research & Development Facility and has a wide product basket encompassing more than 200+ variants. These in combo enable the company to leverage its infrastructure and offer customers / a variety of solutions to its customers across different segments.	Positive: Innovative and Customized Products can be offered to Customer.
6	Employees' well-being & development	Risk & Opportunity	The company has a vertically integrated Manufacturing facility and having large basket of products developed to cater needs of all kinds of manufacturing operations across various end user industries. In the absence of personal	A company treats its employee as its assets and so successful in building self-motivated energetic team tend to have team spirit. For wellbeing &	Overall Growth of Company and boost employee morale. (Benefits cannot be measured in financial terms)

			development, self-motivation and team spirit amongst employees, Company could not grow and sustain its business operation in long run. On other hand, self-motivated team having a team spirit not only make growth & development but bring satisfaction amongst stakeholders in their relationship with company.	development of employees, company provides many facilities and undertake activities like healthy food, clean & healthy work environment, sports & cultural activities, personal and professional development programme, etc. Last year, the company has open a Centre of Excellence where in house training and development of employee can be undertaken.	
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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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	√	√	√	√	√	√	√	√	√
b. Has the policy been approved by the Board? (Yes/No)	√	√	√	√	√	√	√	√	√
c. Web Link of the Policies, if available	https://jyoti.co.in/investors/policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	√	√	√	√	√	√	√	√	√
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	√	√	√	√	√	√	√	√	√
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.	P2 = ISO 9001: 2015 P3 = ISO 14001: 2015 P6 = ISO 45001: 2018 ISO/IEC 27001:2022								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has committed to the following focus areas: (i) Progressive increase in the share of renewable energy in total energy consumption through expansion of rooftop solar capacity and operation of its biogas plant; (ii) Continued treatment of 100% of trade effluent through its ETP (primary, secondary and tertiary treatment) with reuse in gardening/horticulture; (iii) Maintaining zero fatalities and minimising recordable workplace injuries; (iv) 100% disposal of hazardous waste through PCB-authorized recyclers. Quantified, time-bound ESG targets are under development and will be disclosed in subsequent reporting periods.								
6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	During FY 2025-26, the Company increased its renewable energy consumption, commissioned a biogas plant, continued full treatment of trade effluent through its ETP, recorded no fatalities or lost-time injuries, and disposed of hazardous waste through authorised recyclers.								
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)									

At Jyoti CNC, we regard responsible business conduct as integral to sustainable growth. During the year, we continued to strengthen our environmental practices through increased use of renewable energy, treatment of trade effluent at our in-house facility, and responsible disposal of waste through authorised channels. Our people remain central to our progress, and we continued to invest in their training, development, health and safety. We recognise the challenges that lie ahead, including managing the environmental footprint of our manufacturing operations, and we remain committed to making steady progress. Guided by our ESG & CSR Committee, we will continue to embed responsible business practices across our operations and extend the benefits of our growth to society at large.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies).	Mr. Parakramsinh G. Jadeja, Chairman & Managing Director, supported by Whole Time Directors.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes ESG – CSR Committee

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee										Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	ESG & CSR Committee / Executive Director, supported by QMS team.										Annually.								
Compliance with statutory requirements of relevance to the principles, and rectification of any Non-compliances	Compliance Officer / functional heads under supervision of Executive Director.										Quarterly, and as and when required.								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Yes, below mentioned ISO certification made company's policies and practice subject to external scrutiny by Independent Auditor and internal audit at regular interval.								
	ISO 9001: 2015								
	ISO/IEC 27001:2022								
	P3 = ISO 14001: 2015								

	P6 = ISO 45001: 2018								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators			
1. Percentage coverage by training and awareness programme 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	3	Orientation to New Directors. Independent Directors. Update on Strategic Business Initiatives of the Company.	100 %
Key Managerial Personnel and Senior Management Personnel	2	Focus on Streamline Compliances through apps and communication.	100 %
Employees other than BoD and KMPs	555	Functional Areas, Induction, Personal Development and Safety. Impact: Training in area such safety, quality, management system, and skill upgradation improve productivity and engagement of employee.	96.72 %
Workers			

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 following format: NIL

Note: The disclosures is made on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)

Penalty/ Fine	-	-	-	NA	NA
Settlement	-	-	-	NA	NA
Compounding fee	-	-	-	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	-	-	NA	NA	
Punishment	-	-	NA	NA	

There were no fines/penalties/settlements/compounding fees paid by the entity or its Directors/KMPs during FY 2025-26.

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.:
Yes. The Company's Code of Conduct for Board of Directors and Senior Management and its Whistle Blower Policy contain provisions prohibiting bribery and corrupt practices, applicable across the organization.

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

	FY 2025 - 26	FY 2024 - 25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2025 - 26		FY 2024 - 25	
	Number	Remarks	Number	Remarks
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. :

Not Applicable as there were no such instances during the year.

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

	<i>FY 2025 - 26</i>	<i>FY 2024 - 25</i>
<i>Number of days of accounts payables</i>	175	158

Note: For FY2025-26, No. of days of accounts payables is computed as per guidance given in Industry Standards on Reporting of BRSR Core notified by Securities & Exchange Board of India.

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:

<i>Parameter</i>	<i>Metrics</i>	<i>FY 2025 - 26</i>	<i>FY 2024 - 25</i>
<i>Concentration of Purchases</i>	a. Purchases from trading houses as % of total purchases	21.06 %	22 %
	b. Number of trading houses where purchases are made from	339	293
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	56.94 %	63.52 %
<i>Concentration of Sales</i>	a. Sales to dealers / distributors as % of total sales	0.32 %	0.18 %
	b. Number of dealers / distributors to whom sales are made	3	7
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	100 %	100 %
<i>Share of RPTs in</i>	a. Purchases (Purchases with related parties / Total Purchases)	0.87 %	1.40 %
	b. Sales (Sales to related parties / Total Sales)	4.86 %	2.46 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	92.82 %	100%
	c. Investments (Investments in related parties / Total Investments made)	52.74 %	95.84 %

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

Essential Indicators			
1. Percentage of R&D and Capital Expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.			
	Current Financial Year FY2025 – 26	Previous Financial Year FY2024 – 25	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	1.13 %	1.62 %	Capex incurred on rooftop solar and biogas plant resulting in generating clean energy during the year and reduction in dependance on grid power.
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: Yes, the Company has procedure for vendor selection and evaluation which include compliance with applicable laws. The company is in process of instituting a formal framework for measuring the percentage sustainability sourced inputs the same will be disclosed in subsequent years.			
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.: (a) Plastics (including packaging): Packaging plastic is covered under the Company's EPR registration (Importer category); collection/recycling is undertaken through registered recyclers per the EPR plan. (b) E-waste: Electronic components/controllers replaced during service are channelled to PCB-registered e-waste recyclers. (c) Hazardous waste: Empty barrels, oil-contaminated residues arising during installation/service are disposed of through PCB-authorised recyclers. (d) Other waste: Reused/recycled; metal scrap is reused and residual sold to recyclers.			
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. : Yes. Extended Producer Responsibility is applicable to the Company in respect of plastic waste under the Plastic Waste Management Rules, 2016, and the Company is registered under the 'Importer' category on the CPCB EPR portal. The waste collection and recycling during the year was undertaken in line with the EPR plan, and the prescribed disclosures/returns in this regard are filed on the CPCB EPR portal.			

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

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	1,167	1,167	100	1,167	100	-	-	1,167	100	-	-
Female	38	38	100	38	100	38	100	-	-	-	-
Total	1,205	1,205	100	1,205	100	38	100	1,167	100	-	-
Other than Permanent employees											
Male	454	454	100	454	100	-	-	454	100	-	-
Female	52	52	100	52	100	52	100	-	-	-	-
Total	506	506	100	506	100	52	100	454	100	-	-
A day care/crèche facility is available at the Company's premises for children of all employees and workers. No employee or worker availed the facility during the year.											
b. Details of measures for the well-being of workers:											
Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	1,472	1,472	100	1,472	100	-	-	29	1.97	-	-
Female	24	24	100	24	100	1	4.17	-	-	-	-
Total	1,496	1,496	100	1,496	100	1	4.17	29	1.97	-	-
Other than Permanent Workers											
Male	870	870	100	100	870	-	-	10	1.15	-	-
Female	45	45	100	100	45	0	-	-	-	-	-
Total	915	915	100	100	915	0	-	10	1.15	-	-
c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –											
				FY 2025 – 26				FY 2024 – 25			
Cost incurred on well-being measures as a % of total revenue of the company				0.35 %				0.49 %			
2. Details of retirement benefits, for Current FY and Previous Financial Year.											
Benefits	FY 2025 – 26			FY 2024 – 25							
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)					

PF	100 %	100 %	Y	100 %	100 %	Y
Gratuity	32.44 %	20.90 %	N.A.	36.82 %	22.66 %	N.A.
ESI	-	-	-	0.18 %	-	Y
Others – please specify	-	-	-	-	-	-

3. *Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.: Yes*
4. *Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.: Yes*
5. *Return to work and Retention rates of permanent employees and workers that took parental leave.*

	Permanent employees		Permanent workers	
Gender	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	51	-	29	-
Female	1	-	-	-
Total	52	-	29	-

Note: In F.Y. 2024 – 25, there were no parental leaves taken by the employees / workers. Therefore no retention rate is mentioned.

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.*

Categories of Employees	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, for all categories. Any employee or worker may raise a grievance with their supervisor or the HR department. Grievances are examined and resolved in a time-bound manner, with escalation to senior management where required. The Whistle Blower Policy provides an additional channel for reporting concerns, with protection against victimization. Contract workers may raise grievances directly with HR or through their contractor.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

	FY 2025 – 26			FY 2024 – 25		
Category	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	-	-	-	-	-	-

- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-
Total Permanent Workers	-	-	-	-	-	-
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-

Note: There is No association / union of employees and/or workers in the Company.

8. Details of training given to employees and workers:

Category	FY2025 – 26					FY 2024 – 25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,621	304	18.75	652	40.22	1,006	29 5	29.32	544	54.07
Female	90	41	45.56	20	22.22	39	5	12.82	13	33.33
Total	1,711	345	20.16	672	39.28	1,045	30 0	28.71	557	53.30
Workers										
Male	2,342	1,419	60.59	737	31.47	1,090	98 6	90.46	912	83.67
Female	69	60	86.96	12	17.39	21	1	4.76	3	14.28
Total	2,411	1,479	61.34	749	31.07	1,111	98 7	88.84	915	82.36

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

Category	FY 2025 - 26			FY 2024 - 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,621	1,167	71.99%	1,006	1,006	100 %
Female	90	38	42.22%	39	39	100 %
Total	1,711	1,205	70.43%	1,045	1,045	100 %
Workers						
Male	2,342	1,472	62.85%	1,090	1,090	100 %
Female	69	24	34.78%	21	21	100 %
Total	2,411	1,496	62.05%	1,111	1,111	100 %

10. Health and safety management system:

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

Yes. EHS team is looking for health and safety of employees of the company. Health and Safety measures extend to all employees and to all activities carried out within the company's premises.

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

EHS team assessed work related hazards in each shop, division, area and risks associated therewith. Accordingly, mitigations measure specific to the risks been identified and implemented. Apart from that, EHS team issues necessary guidelines for work related hazards

which they, from time to time, monitor as well as train, guide employees.

- c. *Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. Yes*
- d. *Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? Yes*

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

Safety Incident/Number	Category*	FY 2025 - 26	FY 2024 - 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees**	4	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequences for work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

**injuries were minor in nature

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

The company is compliant with ISO 45001: 2018 in relation to its Occupational Health & Safety Management System. A separate team monitors health and safety measures on a daily basis. Also, the company undertakes free primary health checkup for all its employees and workers on an annual basis. An arrangement is done with medical professional for periodic visit to factory for examination of workers and other employees engaged in manufacturing process. An In-house medical team is available to respond quickly to any medical emergency. They are equipped with basic medical facilities and an ambulance. Apart from the same, the company undertakes periodically preventive maintenance of its machineries, equipments to ensure their smooth and safe working.

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

	FY 2025 - 26			FY 2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. *Assessments for the year:*

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% (Conducted Health Checkup of Employee, Health Camp (Blood donation Camp), First Aid Training, Conducted Safety Audit, Conducted Toolbox Tal, On job training, Conducted Safety Induction for New Employee, Conducted Emergency Mock Drill,

	Safety Committee Meeting, PPEs provided all employees.
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.: No Major incident took place. EHS department imparts training to all employees and monitors the implementation of EHS standards by employees of company during their working in company. Any deviation are identified promptly and corrective action is taken in stage manner depending upon criticality of deviation.	

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

Essential Indicators				
1. Describe the processes for identifying key stakeholder groups of the entity.: The Company identifies its key stakeholders by analysing the role, relationship, interest and concerns of groups that affect or are affected by its operations, and categorises them based on their importance and influence on the business.				
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	NO	Personal Visits/ Meetings, Website, Brochures, Social Media and Email, Sale Promotion Events, Advertisement	Need Basis and Exhibition, Seminar.	Sales Promotion, Product Update, Market Update and Ors.
Suppliers	NO	Personal Visits / Meetings and Email	Need Basis	Material Development, Procurement and timely availability of materials at best price & quality, and Ors.
Employees	NO	Bulletin Board, Mail, Meeting, Mobile App	Annual and Need basis	Company News, Employee Related Details, and ors.

Investors	NO	Email, Press Release, Earning Call, Investors Conference, Stock Exchange and Website	Quarterly, Yearly and need basis	To Update on Company's Business and other Investor related communication.
Government & Regulatory Bodies	NO	Email, Personal Visit / Meetings, Government Website	Need Basis	Ensure Compliance, Policy Updation and Feedback.

PRINCIPLE 5: Businesses Should Respect and Promote Human Rights:

Essential Indicators										
1. <i>Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:</i>										
Category	FY 2025 – 26			FY 2024 – 25						
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)				
Employees										
Permanent	1,205	313	25.98	1,045	182	17.42				
Other than permanent	506	55	10.87	351	140	39.89				
Total Employees	1,711	368	21.51	1,396	322	23.06				
Workers										
Permanent	1,496	418	27.94	1,111	491	44.19				
Other than permanent	915	116	12.68	857	430	50.17				
Total Workers	2,411	534	22.15	1,968	921	46.80				
Note: In F.Y. 2023-24, all personnel employed by Company are considered as Employee and shown above.										
2. <i>Details of minimum wages paid to employees and workers, in the following format:</i>										
Category	FY 2025 – 26 Current Financial Year					FY 2024 – 25 Previous Financial Year				
	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										
Permanen t	1,205			1,205	100					
Male	1,167	-	-	1,167	100	1006	-	-	1006	100
Female	38	-	-	38	100	39	-	-	39	100
Other than Permanen t	506			506	100					
Male	454	-	-	454	100	343	-	-	343	100
Female	52	-	-	52	100	8	-	-	8	100
Workers										
Permanen t	1,496			1,496	100	-	-	-	-	-
Male	1,472	-	-	1,472	100	1090	-	-	1,090	100
Female	24	-	-	24	100	21	-	-	21	100
Other than Permanen t	915			915	100	-	-	-	-	-
Male	870	-	-	870	100	853	-	-	853	100
Female	45	-	-	45	100	4	-	-	4	100

3. **Details of remuneration/salary/wages:**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	₹ 72,00,000	-	-
Key Managerial Personnel	2	₹ 42,20,042	-	-
Employees other than BoD and KMP	1,165	₹ 5,38,013	38	₹ 3,86,035
Workers	1,472	₹ 2,90,222	24	₹ 2,50,203

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

	FY 2025 – 26	FY 2024 – 25
Gross wages paid to females as % of total wages	2.14 %	1.93 %

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

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

Under the Whistle Blower Policy adopted by company, any employee can raise concern / grievance relating to human right issues. Such issues, on assurance of necessary evidence, are being inquired, investigated by proper officer under supervision of tope management official and redress accordingly. Moreover, employees can approach HR Manager as firsthand approach. Employees are being trained in various human rights through training and policy manuals.

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

	FY 2025 – 26			FY 2024 – 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-

Other human rights related issues	-	-	-	-	-	-
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7. **Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

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

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

Protection against adverse consequences for the complainant is provided under whistle blower policy adopted by the company. The policy ensures the safety of complainant as well as conduct of inquiry, investigation in fair and transparent manner.

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

10. **Assessments for the year:**

<i>Particulars</i>	<i>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</i>
Child labor	100
Forced/involuntary labor	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.:** NIL. The Company complies with all applicable labour and human-rights laws; statutory committees monitor compliance.

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

Essential Indicators			
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:			
Parameter	Unit	FY 2025 - 26	FY 2024 - 25
From renewable sources			
Total electricity consumption# (A)	GJ	10,151.85	338.76
Total fuel consumption (B)	-	0	0
Energy consumption through other sources (C) - Biogas	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	10,151.85	338.76
From non-renewable sources			
Total electricity consumption (D)	GJ	124,120.80	93,336.77
Total fuel consumption (E)	GJ	49,671.13	39,466.44
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from nonrenewable sources (D+E+F)	GJ	173,791.93	132,803.21
Total energy consumed (A+B+C+D+E+F)	GJ	183,943.79	133,141.97
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ	0.00000944	0.00000824
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	GJ	0.00018961	0.00017024
Energy intensity in terms of physical output	GJ/machine	34.26	-
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-
<i>Note: Energy consumption figures for FY 2024-25 have been re-expressed in GJ (from KJ) in the current year for comparability with FY 2025-26. The underlying values are unchanged; only the unit of presentation has been converted (1 GJ = 1,000,000 KJ).</i> <i>Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?:</i> Yes Name of the external agency: Dhadda & Associates <i># Data in above table against the header “Total Electricity Consumption” represent unit generated under third party arrangement wherein the company gets monetary benefits only.</i> <i>* Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND</i>			
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? :NO			
<i>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.: Not Applicable</i>			
3. Provide details of the following disclosures related to water, in the following format:			

Parameter	FY 2025 - 26	FY 2024 - 25
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water (KL)	54,125	13,906
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	54,125	13,906
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000005	0.0009
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	0.0000105	0.0174
Water intensity in terms of physical output	1.90KL/machine	-
Water intensity (optional) – the relevant metric may be selected by the entity		-

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

Name of the external agency: Dhadda & Associates

** Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>*

4. Provide the following details related to water discharged:

Parameter	FY 2025 - 26	FY 2024 - 25
Water discharged by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	9,681
- No treatment	0	0
- With treatment – please specify level of treatment	0	9,681 (Water treated in ETP plant, primary, secondary, Tertiary treatment)
(ii) To Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) To Seawater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third parties		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others		
- No treatment	NA	NA
- With treatment – please specify level of	36,020.48 (Water treated in ETP and STP)	NA

treatment	plant, primary, secondary, Tertiary treatment)	
Total water discharged (in kiloliters)	36,020.48	9,681

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?: **Yes***
Name of the external agency: Dhadda & Associates

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.: The company has implemented a mechanism to ensure no untreated liquid waste is discharged outside its premises. Wastewater is treated through the STP and ETP (covering primary, secondary, and tertiary treatment stages), and the treated water is reused for gardening and horticulture within the premises rather than being discharged externally. Any treated water not reused on-site is disposed of through an authorised recycler. This supports the company's stated ZLD approach and its broader environmental commitments under Principle 6 of the BRSR.
6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025 – 26	FY 2024 – 25
Nox	Metric Tonne	8.86	9.55
Sox	Metric Tonne	0.50	0.6
Particulate matter (PM)	Metric Tonne	2.86	2.6
Persistent organic pollutants (POP)	N.A.		-
Volatile organic compounds (VOC)	N.A.		-
Hazardous air pollutants (HAP)	N.A.		-
Others – please specify	N.A.		-

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.

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

Parameter	Unit	FY 2025 – 26	FY 2024 – 25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,819.23 (CO ₂ : 2,549.53 + HFCs: 269.70)	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	24,479.38 (all CO ₂ , market-based)	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/₹	0.00000142	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG	tCO ₂ e/₹	0.0000286	-

<i>emissions / Revenue from operations adjusted for PPP)</i>			
<i>Total Scope 1 and Scope 2 emission intensity in terms of physical output</i>	<i>tCO2e/machine</i>	<i>5.16</i>	<i>-</i>
<i>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</i>		<i>-</i>	<i>-</i>

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?: **Yes***
Name of the external agency: Dhadda & Associates

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.: Yes, Installation of Biogas Plant is in Process.

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

Parameter	FY 2025 – 26	FY 2024 – 25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.0205	1
E-waste (B)	4.377	1.567
Bio-medical waste (C)	0.00373	3.3
Construction and demolition waste (D)	2500	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any. (G)	224.065 (ETP Sludge, Empty Barrels & Waste Containing)	137.51 (ETP Sludge, Empty Barrels & Waste Containing)
Other non-hazardous waste generated (H). Please specify, if any#.	300	NA
(Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)	3028.47	143.377
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000155	0.000009
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP)	0.00000312	0.00018
Waste intensity in terms of physical output	0.564 MT/machine	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	228.47	132.86
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	228.47	132.86
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	2,500	4.664
(iii) Other disposal operations	300	3.3
Total	2,800	7.964

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?: **Yes***
Name of the external agency: Dhadda & Associates

* Source: <https://www.imf.org/external/datamapper/PPPEX@WEQ/OEMDC/IND>

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We are Not using any Toxic Chemicals in our manufacturing process. We send all e-waste, empty barrels, and waste residues containing oil to PCB-registered recyclers to ensure proper and environmentally responsible recycling.

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: NO

S. 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.
Not Applicable			

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
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NIL				
13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: Yes				
S. No.	<i>Specify the law / regulation / guidelines which was not complied with</i>	<i>Provide details of the non-compliance</i>	<i>Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts</i>	<i>Corrective action taken, if any</i>
Not Applicable				

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

Essential Indicators		
1. <i>a. Number of affiliations with trade and industry chambers/ associations.: 8</i> <i>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.</i>		
Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	<i>Confederation of Indian Industry</i>	National
2	<i>Indian Machine Tools Manufacturers' Association</i>	National
3	<i>Tool and Gauge Manufacturers Association</i>	National
4	<i>Rajkot Chamber of Commerce and Industry</i>	State
5	<i>Rajkot Engineering Association</i>	State
6	<i>G.I.D.C. (Lodhika) Industrial Association</i>	State
7	<i>Engineering Export Promotion Council</i>	National
8	<i>Indian Cellular & Electronics Association</i>	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
<i>NIL</i>		

PRINCIPLE 8: Businesses Should Promote Inclusive Growth and Equitable Development:

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	
NIL						
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
S. 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 INR)
NIL						
3. Describe the mechanisms to receive and redress grievances of the community.						
In case of any grievance, any member of the community can contact our HR Personnel or Security Personnel at the gate. Moreover, contact details on each staff bus is mentioned for immediate response in case any violation of traffic rules or accident.						
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:						
		FY 2025 - 26		FY 2024 - 25		
Directly sourced from MSMEs/ small producers		13.15 %		1.77 %		
Directly from within India		88.24 %		90.21 %		
5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost						
Location		FY 2025 - 26		FY 2024 - 25		
Rural		72.85%		3.25%		
Semi-urban		0.00%		0.23%		
Urban		16.02%		9.03%		
Metropolitan		11.13%		0.93%		
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)						

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

Essential Indicators

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

Customer can register a complaint at service centers of company. Such complaints are responded to first over call, if possible, by the service team. If the complaint is not resolved, then the same been forwarded to service personnel. The company has an escalatory set up for the resolution of customer complaints.

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

100%. An Instruction Kit/Manual supplied with CNC Machine sold by Company carry all necessary safety information and the disclosures required under applicable laws.

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

	<i>FY 2025 - 26</i>		<i>Remark s</i>	<i>FY 2024 - 25</i>		<i>Remark s</i>
	<i>Receive d during the year</i>	<i>Pending resolutio n at end of year</i>		<i>Receive d during the year</i>	<i>Pending resolutio n at end of year</i>	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	3	1	-	-	-	-

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

	Number	Reasons for recall
Voluntary recalls	NIL	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy: Yes. The Company maintains an information-security framework certified under ISO/IEC 27001:2022. <https://jyoti.co.in/>
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.: **NIL**

7. Provide the following information relating to data breaches:

*a. Number of instances of data breaches: **NIL***

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

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

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Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Jyoti CNC Automation Limited Business Responsibility and Sustainability Report

To

The Board of Directors

Jyoti CNC Automation Limited

1. Introduction

We have undertaken to perform assurance engagement, for Jyoti CNC Automation Limited (the "Company") vide our engagement letter dated July 23, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This sustainability information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31, 2026.

The engagement was performed by a multidisciplinary team comprising assurance professionals and subject matter specialists with experience in sustainability reporting, environmental performance, social compliance, greenhouse gas accounting and governance frameworks.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the Sustainability Information listed in the Appendix I to this report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our assurance engagement relates only to the information for the financial year ended March 31, 2026. We have not performed procedures with respect to prior periods, comparative information, forecasts, targets, projections or any other elements included in the Report and, accordingly, do not express any conclusion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

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- Business Responsibility and Sustainability Reporting Requirements for listed entities as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/ CIR/2025/42 dated March 28, 2025.
- SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026.

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I included in the Report are prepared, in all material respects, in accordance with the Criteria;

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

The assurance comprised desktop review, interaction with the key personnel engaged in the process of developing the report, and remote verification of data. Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of the Greenhouse Gas (the "GHG") emissions.

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- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for plants/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

Assurance Provider verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. Further, assurance provider has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. Assurance Provider does not take any responsibility for the financial data reported in the financial reports audited of the Company. Our assurance scope excludes the following and therefore we do not express an opinion on:

- Disclosures other than those mentioned in the assurance scope.
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/ estimation/measurement errors and omissions.
- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information listed in Appendix I; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other Information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR Comprehensive Disclosures, other than Identified Sustainability Information and our independent assurance report dated August 24, 2026, thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 is prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

12. Restriction on Use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For & On Behalf of
Dhadda & Associates
Chartered Accountants
Firm Registration No.: 013807S

HARSHA Digitally signed by
RAMNANI HARSHA RAMNANI
Date: 2026.08.24
16:44:23 +05'30'

Harsha Ramnani
Partner
Membership No.: 411766
UDIN: 26411766KGDFRA2275

Place: Jaipur
Date: August 24, 2026

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Appendix I

Identified Sustainability Information Subject to Reasonable Assurance

Section C: Principle [P] Wise Performance Disclosures- Essential Indicators (E)

Sr. No.	Reporting Standard Reference	Indicator Number / Description	Boundary for Assurance (refer Notes)
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	P-1 [E], Q8 – Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured)	Note-1
2		P-1 [E], Q9 – Openness of business: concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances and investments, with related parties	Note-1
3	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains	P-3 [E], Q1(c) – Spending on measures towards well-being of employees and workers, including permanent and other than permanent categories	Note-1
4		P-3 [E], Q11 – Safety-related incidents: - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) - Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers)	Note-1

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		High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)	
5		P-5 [E], Q3(b) – Gross wages paid to females as percentage of total wages paid by the entity	Note-1
6	P-5: Businesses should respect and promote human rights	P-5 [E], Q7 – Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: - Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld	Note-1
7		P-6 [E], Q1 – Total energy consumption and energy intensity indicators	Note-1
8		P-6 [E], Q1 – Total energy consumption from renewable sources and percentage of energy consumed from renewable sources	Note-1
9		P-6 [E], Q1 – Energy intensity per rupee of turnover and energy intensity adjusted for Purchasing Power Parity (PPP)	Note-1
10		P-6 [E], Q3 – Disclosures related to water withdrawal and consumption: Water withdrawal by source (in kilolitres) - Surface water, - Groundwater, - Third-Party Water, - Seawater/desalinated water, - Others	Note-1

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	P-6: Businesses should respect and make efforts to protect and restore the environment	Total volume of water withdrawal (in kilolitres)	
		Total volume water consumption (in kilolitres)	
11		P-6 [E], Q3 – Water intensity per rupee of turnover and water intensity adjusted for PPP	Note-1
12		P-6 [E], Q4 – Water discharge by destination and level of treatment (in kiloliters)	Note-1
13		P-6 [E], Q7 – Greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity: - Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) - Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Note-1
14			Note-1
15		P-6 [E], Q7 – Total Scope 1 and Scope 2 emission intensity per rupee of turnover and adjusted for PPP	Note-1
16		P-6 [E], Q9 – Details related to waste management by the entity: Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non-hazardous waste	Note-1
17		P-6 [E], Q9 – Waste intensity per rupee of turnover and waste intensity adjusted for PPP	Note-1
18		P-6 [E], Q9 – Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	Note-1
19		P-6 [E], Q9 – Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	Note-1

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20	P-8: Businesses should promote inclusive growth and equitable development	P-8 [E], Q4 – Percentage of input material (inputs to total inputs by value) sourced from suppliers: • Directly sourced from MSMEs/ small producers • Directly from within India	Note-1
21		P-8 [E], Q5 – 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) as % of total wage cost	Note-1
22	P-9: Businesses should engage with and provide value to their consumers in a responsible manner	P-9 [E], Q7 – Information relating to data breaches: • Number of instances of data breaches • Percentage of data breaches involving personally identifiable information of customers • Impact, if any, of the data breaches	Note-1

Note-1: All business segments and operations of the Company are considered for assurance on standalone basis.

-----End of the report-----