



**ENVIRONMENTAL, SOCIAL & GOVERNANCE  
(ESG) POLICY**

**OF**

**S.J.S. ENTERPRISES LIMITED**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date</b>
1	Policy Adopted	15.04.2026



## Foreword

S.J.S. Enterprises Limited (“SJS” or “the Company”) is committed to conducting its business in a responsible, ethical and sustainable manner. As a leading manufacturer of aesthetic and decorative parts to automotive and white goods OEMs across the world, the Company recognises that long-term business success is closely linked to how it manages its environmental footprint, treats its people, engages with its value chain and upholds strong governance practices.

The Company acknowledges that evolving customer expectations, regulatory developments, supply chain risks, and global sustainability challenges require businesses to adopt a structured and forward-looking ESG approach. Accordingly, SJS is committed to aligning its practices with applicable laws, industry standards and recognised ESG frameworks, while continuously improving its performance across environmental stewardship, social responsibility and corporate governance.

This ESG Policy provides a framework to guide the Company’s efforts in integrating sustainability principles into its business activities, risk management processes and disclosures. The Policy reflects SJS’s commitment to creating long-term value for its shareholders, customers, employees, business partners and the communities in which it operates, while contributing responsibly to sustainable development.



## **OBJECTIVE AND PURPOSE**

The objective of this ESG Policy is to integrate environmental, social, governance and economic considerations into the Company's strategy, operations and decision-making processes in a manner that supports sustainable business growth and long-term value creation for all stakeholders.

S.J.S. Enterprises Limited is committed to:

- Embedding ESG principles into its business practices and identifying relevant ESG risks that could impact operations, reputation or value creation
- Measuring and reporting the Company's environmental and social impacts in a transparent and accountable manner
- Continuously evaluating and strengthening processes, systems and initiatives to enhance ESG performance and maturity
- Complying with applicable laws, regulations, industry standards and voluntary frameworks relating to environmental protection, social responsibility and governance
- Conducting business ethically, with integrity, fairness, and respect for human rights
- Demonstrating a strong and ongoing commitment to stakeholders, including employees, customers, suppliers, investors, regulators and communities.



## **APPROACH & POLICY GOVERNANCE**

This ESG Policy sets out S.J.S. Enterprises Limited's ("SJS" or "the Company") commitment to responsible business conduct and long-term value creation for its stakeholders, including customers, employees, shareholders, suppliers, regulators and communities.

The Company has established appropriate internal governance mechanisms to oversee the implementation of this Policy. Oversight of ESG matters shall rest with the Risk Management Committee, supported by relevant Board Committees in line with applicable regulatory requirements. Senior management shall, with the assistance and guidance of the Risk Management Committee, be primarily responsible for implementing ESG initiatives across business functions, monitoring progress on defined goals and performance indicators, and ensuring alignment of ESG practices across all business functions.

This Policy serves as a guiding framework for integrating ESG considerations into the Company's strategy, operations, risk management processes, and disclosures. The scope of this Policy covers the Company's operations in India and, where applicable, extends to its subsidiaries and key value-chain partners.

The ESG Policy shall be reviewed periodically to reflect evolving regulatory requirements, business priorities, stakeholder expectations and emerging environmental and social risks and opportunities. The materiality assessment exercise will be carried out by identifying key stakeholders who directly or indirectly influence or are influenced by the Company's business operations.

Communication and disclosure of ESG initiatives will be made through Integrated reports to internal and external stakeholders including the BRSR and Sustainability Reports.

## FOCUS AREAS

### **1. Environmental Responsibility**

SJS is committed to minimising the environmental impact of its operations and promoting responsible resource management. The Company endeavours to comply with all applicable environmental laws and regulations and to continuously improve its environmental performance. The scope of environmental management extends to the Company's own operations as well as its engagement with suppliers and business partners, where relevant.

SJS shall aim to fulfil its environmental sustainability commitments through the following broad-level actions:

#### **1.1 Energy & Emissions**

The Company seeks to improve energy efficiency across its manufacturing facilities and offices and reduce greenhouse gas emissions through operational improvements, process optimisation and adoption of energy-efficient technologies. Towards this, the Company shall periodically conduct energy audits, monitor and measure its Scope 1 and Scope 2 greenhouse gas emissions, and progressively increase its share of renewable energy in its overall energy mix. The Company shall establish internal milestones to track and review progress on its energy and emission reduction initiatives

#### **1.2 Resource Efficiency**

SJS aims to reduce energy and water consumption through monitoring, conservation initiatives and adoption of efficient equipment and practices. New facilities and upgrades will consider sustainability aspects where practicable.

#### **1.3 Waste Management**

The Company is committed to responsible waste management, including segregation, recycling and safe disposal of waste in compliance with applicable laws and regulations. Disposal of e-waste and hazardous waste, if any, shall be undertaken only through authorised agencies in accordance with the E-Waste (Management) Rules, 2022, the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, and the directions issued by the Central Pollution Control Board (CPCB) and respective State Pollution Control Boards (SPCBs), as amended from time to time.



The Company shall also ensure compliance with the Environment (Protection) Act, 1986 and all other applicable environmental laws and pollution control regulations in the management and disposal of waste across its operations. The Company also seeks to reduce paper usage across its operations through digitisation and awareness initiatives.

## **2.1 Social Responsibility**

### **2.1 Diversity, Equity & Fair Treatment**

SJS is committed to providing a safe, inclusive and respectful workplace. The Company provides equal employment opportunities and does not discriminate based on gender, age, caste, religion, disability or any other legally protected characteristic. All forms of harassment, including sexual harassment are strictly prohibited. The Company has appropriate policies and grievance redressal mechanisms to address complaints in a fair and confidential manner.

### **2.2 Employee Development & Benefits**

The Company supports employee development through training, skill enhancement, and performance-based career progression. SJS provides statutory and additional employee benefits in line with applicable laws and industry practices.

### **2.3 Health, Safety & Well-being**

SJS is committed to maintaining a safe and healthy working environment. The Company complies with applicable occupational health and safety laws and undertakes measures to prevent workplace injuries and illnesses. Regular safety training, health check-ups, and awareness programmes are conducted to promote employee well-being.

### **2.4 Community Engagement**

As a responsible corporate citizen, SJS undertakes Corporate Social Responsibility (CSR) initiatives in accordance with the Companies Act, 2013, primarily through the **SJS Foundation**, which serves as the dedicated vehicle for channeling and implementing the Company's CSR activities. CSR activities are focused on areas such as education, healthcare, skill development, environmental sustainability and community welfare, with the objective of creating positive and lasting social impact.

## **2.5 Customers**

The Company strives to maintain high standards of quality, transparency, and fairness in its dealings with customers. SJS is committed to responsible product design, timely delivery and effective grievance redressal to enhance customer satisfaction and trust. The Company maintains regular engagement with its customers through structured feedback mechanisms, periodic reviews and dedicated grievance redressal channels to ensure prompt resolution of concerns and continuous improvement in products and services.

## **3. Governance**

### **3.1 Transparency, Ethics & Accountability**

SJS is committed to ethical business conduct, transparency, and accountability. The Company has a Code of Conduct and whistle-blower mechanism to enable employees and stakeholders to report concerns without fear of retaliation.

The Company promotes integrity, compliance with laws, and responsible decision-making across all levels of the organisation.

### **3.2 Corporate Governance**

Strong corporate governance is fundamental to SJS's business philosophy. The Company complies with applicable provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, SEBI (Prohibition of Insider Trading) Regulations, 2015, Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI), Indian Accounting Standards (Ind AS) and all other applicable laws and regulatory requirements.

The Risk Management committee provides strategic direction and oversight, supported by appropriate policies on ethics, risk management, information security, data privacy, and anti-corruption. The Company has zero tolerance for bribery and corruption in any form.

### **3.4 Disclosures & Reporting**

SJS shall make ESG disclosures in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework prescribed by SEBI and other applicable guidelines, as amended from time to time. ESG performance and initiatives shall be periodically reviewed to ensure relevance, accuracy, and continuous improvement.

### **3.5 Responsible Procurement Practices**

SJS recognises the importance of responsible sourcing and ethical procurement practices. The Company encourages procurement from suppliers who demonstrate compliance with environmental regulations, fair labour practices and ethical business conduct. Where feasible, SJS endeavours to source materials and services that are energy-efficient, environmentally responsible and locally available while ensuring quality, cost effectiveness and timely delivery.