

Business Responsibility & Sustainability Report

SECTION A GENERAL DISCLOSURES

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

1) DETAILS OF THE ENTITY¹

S no.	Particulars	Response
1.	Corporate Identity Number (CIN) of the Entity	L51909KA2005PLC036601
2.	Name of the Entity	S.J.S. ENTERPRISES LIMITED (Hereinafter referred to as SJS or the Company)
3.	Year of incorporation	2005
4.	Registered office address	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India
5.	Corporate address	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India
6.	E-mail	compliance@sjsindia.com
7.	Telephone	+91 080 6194 0777
8.	Website	https://www.sjsindia.com/
9.	Financial year for which reporting is being done	2025-26 (01 st April, 2025 to 31 st March, 2026)
10.	Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 31,99,67,790
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Thabraz Hushain. W Company Secretary & Compliance Officer Tel: +91 80 6194 0777 Email: compliance@sjsindia.com
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) ²	<p>The disclosures under this report are on a Consolidated basis unless otherwise specified. ESG indicators follow the operational control approach as per SEBI BRSR Annexure 1 and 2, wherein social and governance disclosures are on Consolidated basis including the subsidiaries while environmental disclosures are of SJS on Standalone basis.</p> <p>Note: Plastoranger Advanced Technologies Private Limited, a wholly owned subsidiary of Walter Pack Automotive Products India Private Limited, has been merged with the holding entity.</p> <p>The consolidated disclosures of the Company include the performance of SJS and its subsidiary companies, as listed below:</p>

Parent Company	S.J.S. Enterprises Limited
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Subsidiaries	<ol style="list-style-type: none"> SJS Decoplast Private Limited (Formerly known as Exotech Plastics Private Limited) Walter Pack Automotive Products India Private Limited
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Note: on account of change in the disclosure boundary, the FY 2024-25 disclosures have been restated based on the revised boundary, to give a like-to-like comparison.

¹ GRI 2-1, GRI 2-3

² GRI 2-2

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S no.	Particulars	Response
		Throughout this report, the following phrases have been used: <ol style="list-style-type: none"> S.J.S. Enterprises Limited or Standalone / ("Standalone"): The boundary is only the standalone entity 'S.J.S. Enterprises Limited' SJS Consolidated / ("Consolidated"): includes; <ul style="list-style-type: none"> S.J.S. Enterprises Limited SJS Decoplast Private Limited Walter Pack Automotive Products India Private Limited
14.	Name of assessment or assurance provider	The Board of SJS has appointed J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru as assurance provider.
15.	Type of assessment of assurance obtained ³	The Company has obtained reasonable assurance of the BRSR Core indicators, on a voluntary basis from J. Sundharesan and Associates, Practicing Company Secretaries.

2) PRODUCTS/SERVICES⁴

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Plastic products, non-metallic mineral products, rubber products, fabricated metal products and manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc).	98.18 %

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

S.No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	SJS manufactures a diverse range of products across multiple categories, including:		
	1) Plastic products	22209	98.18%
	2) Non-Metallic Mineral Products	23999	
	3) Rubber Products	22199	
	4) Fabricated Metal Products	25999	
	5) Manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc)	22201	

Additionally, its product portfolio accounting for 90% of the entity's Turnover includes:

- Branding & Aesthetic Enhancements
 - Self-adhesive labels (including decals and body graphics)
 - 2D and 3D appliques and dials
 - 3D luxury badges, domes, overlays and aluminium badges
- Advanced Moulding & Finishing
 - In-mould labels (IML), In-mould decorations (IMD) and Illuminated Logos
 - Chrome-plated, printed, and painted injection-moulded plastic parts
- Precision Optical & Functional Components
 - Lens mask assemblies
 - Optical plastics and cover glass

³ GRI 2-5

⁴ GRI 2-6

3. 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	06	04*	10
International	Nil	Nil	Nil

*Note: SJS group has 3 Registered Offices and a Corporate Office.

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	06
International (No. of Countries)	22

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	9.46%
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c) Type of Customers

A brief on types of customers

The Company offers the widest range of products across both traditional and premium segments. With a strong manufacturing base, expert workforce, and long-standing customer relationships, SJS has established itself as a preferred partner in the industry.

The Company provides decorative aesthetic solutions to manufacturers across diverse industries, including: Automobile, Consumer appliances, Medical devices, Farm equipment, and Sanitary ware. The company caters to a diverse clientele, categorized as follows:

- Auto OEMs (Original Equipment Manufacturers)
- Global Independent Tier-1 automotive component makers
- Consumer appliance companies
- Two-Wheeler 2W segment
- Telecom

The Company maintains a strong position in the Indian and global markets, with a focus on expanding its international footprint. The Company directly or indirectly supplies to:

- All Top 7 Two-Wheeler OEMs in India
- 9 of the Top 10 Passenger Vehicle OEMs
- 5 of the Top 10 Consumer Durable OEMs

4. EMPLOYEES

20. Details at the end of Financial Year:

a) Employees (including differently abled):⁵

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	455	422	93	33	7
2.	Other than Permanent (E)	30	27	90	3	10
3.	Total employees (D + E)	485	449	93	36	7

⁵ GRI 2-7, GRI 2-8, GRI 405-1

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b) Workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)	418	382	91	36	9
2.	Other than Permanent (E)	2435	1841	76	594	24
3.	Total workers (D + E)	2853	2223	78	630	22

c) Differently abled Employees:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)	2	2	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	2	2	100	0	0

d) Differently abled Workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)	1	1	100	0	0
2.	Other than Permanent (E)	5	5	100	0	0
3.	Total workers (D + E)	6	6	100	0	0

21. Participation/Inclusion/Representation of women:⁶

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6*	1	16.67
Key Management Personnel	5*	0	0

*Board of Directors includes Managing Director

** Key Managerial Personnel includes Managing Director, Executive Director, Chief Executive Officer, Chief Financial officer and Company Secretary

22. Turnover rate for permanent employees and workers⁷: (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	4.38	0.21	4.62	4.72	0.63	5.35	6.86	0.21	7.07
Permanent Workers*	2.89	0	2.89	2.46	0.42	2.88	2.51	0	2.51

*Note: The disclosures under this parameter are presented on a standalone basis for SJS.

⁶ GRI 405-1

⁷ GRI 401-1

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

23. Names of holding / subsidiary / associate companies / joint ventures:⁸

S. No.	Name of the holding/subsidiary/associate companies / joint ventures (A)	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	SJS Decoplast Private Limited (Formerly known as Exotech Plastics Private Limited)	S	100%	Yes
2	Walter Pack Automotive Products India Private Limited	S	90.10%	Yes

S - Subsidiary

Note: Plastoranger Advance Technologies Private Limited (Wholly owned subsidiary Walter Pack Automotive Products India Private Limited) has been merged with Walter Pack Automotive Products India Private Limited as approved by the jurisdictional RD with effect from 01st April, 2025 being the appointed date.

6. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

24.

S. No.	Requirement	Response
1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2.	Turnover	₹ 5647.39 Mn (Standalone) ₹ 9,550.68 Mn (Consolidated)
3.	Net worth	₹ 7,746.39 Mn (Standalone) ₹ 8,678.77 Mn (Consolidated)

7. 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) (If yes, then provide web-link for grievance redress policy) ⁹	FY 2025-26 (Current Financial Year)			FY 2024-25 (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 *	1	0	NA	0	0	NA
Employees and workers	Yes *	0	0	NA	0	0	NA

⁸ GRI 2-2

⁹ GRI 2-16, GRI 2-25, GRI 2-26

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) ⁹	FY 2025-26 (Current Financial Year)			FY 2024-25 (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
Customers	Yes *	4	0	All complaints received during the year were related to general concerns and the same has been promptly resolved with utmost priority	6	0	All complaints received during the year were related to general concerns and the same has been promptly resolved with utmost priority
Value Chain Partners	Yes *	0	0	NA	0	0	NA

**The Company has a Stakeholder Management Policy which formalizes grievance management for both internal and external stakeholders, including investors, lenders and value chain partners, customers, community, media and the Government.*

Stakeholders may register complaints by writing at compliance@sjsindia.com and Info@sjsindia.com.

The policy can be accessed at the given link.

<https://www.sjsindia.com/Docs/Stakeholder%20Management%20Policy.pdf>

26. Overview of the entity’s material responsible business conduct issues:¹⁰

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

Risk Opportunity



Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate ¹¹	Financial implications of the risk or opportunity (Indicate positive or negative implications) ¹²
Energy Management and Climate action	<p>Risk: Manufacturing of plastic products, chrome-plated parts, and injection-moulded components is energy-intensive. Exposure to rising electricity tariffs (industrial tariffs have risen ~5-7% CAGR over the past five years), fossil fuel price volatility, and potential future carbon taxation mechanisms. Automotive OEMs are increasingly imposing Scope 3 emission reduction targets on suppliers, creating market access risk</p> <p>Opportunity: Transition to renewable energy (solar, wind) offers long-term operational cost reduction. Clean energy adoption enhances CRISIL ESG ratings and qualifies for green financing at preferential interest rates. Improves positioning for exports to EU markets where carbon footprint is a procurement criterion</p>	Installation of rooftop solar capacity across manufacturing facilities; Power Purchase Agreements (PPAs) for renewable electricity procurement; Investment in energy-efficient injection moulding machines, servo-driven equipment and variable frequency drives (VFDs); Implementation of ISO 50001 Energy Management System; Regular energy audits and monitoring of SEC (Specific Energy Consumption)	<p> </p> <p>Negative (short-term): Capital expenditure for renewable energy infrastructure and energy-efficient equipment replacement.</p> <p>Positive (medium to long-term): Reduction in electricity costs; avoidance of future carbon tax and regulatory compliance costs; improved ESG ratings potentially resulting in lower cost of capital; enhanced eligibility for export contracts and global customer mandates with sustainability-linked requirements; strengthened investor confidence; improved resource efficiency and operational resilience; and enhanced brand reputation through alignment with evolving sustainability expectations and climate-conscious business practices.</p>
	1)		



¹⁰ GRI 3-2

¹¹ GRI 3-3




¹² GRI 201-2

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Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate ¹¹	Financial implications of the risk or opportunity (Indicate positive or negative implications) ¹²
2) Waste Management	<p>Risk: Production processes generate plastic scrap/runners, chrome plating sludge (hazardous), solvent waste from printing operations, and packaging waste. Stringent regulatory compliance obligations under Plastic Waste Management Rules, 2022 (EPR) and Hazardous Waste Rules. Non-compliance can result in regulatory penalties, production disruptions, and CPCB enforcement actions. EPR non-fulfillment directly impacts BRSR Section E disclosures and investor perception. Institutional investors and ESG rating agencies (MSCI, Sustainalytics, CRISIL) actively screen waste management data in BRSR — weak scores translate to higher cost of capital and potential loss of business</p>	<p>Implementation of zero liquid discharge (ZLD) for chrome plating effluents; Segregation of plastic waste at source and channelization through registered recyclers/PROs; Compliance with Extended Producer Responsibility (EPR) targets; Internal recycling/reprocessing of plastic runners and scrap back into production; Partnership with CPCB-authorized agencies for hazardous waste disposal; Installation of ETP/STP with regular monitoring.</p>	 <p>Negative: Operating costs associated with waste treatment, disposal, EPR compliance, and third-party recycling partnerships.</p> <p>Positive: Avoidance of regulatory penalties, fines, and litigation costs; avoidance of production shutdowns; maintained investor confidence and stable cost of capital; potential revenue from sale of recyclable scrap.</p>
3) Innovation & Sustainable Product Design	<p>Opportunity: Growing global and domestic demand for sustainable materials in automotive and consumer durable sectors. European End-of-Life Vehicle (ELV) regulations are driving automotive OEMs toward recycled and bio-based plastic content targets. Bio-based polymers, recycled plastics, and natural fibre composites are increasingly specified for automotive interior and exterior applications. Customers seek lightweight, low-carbon-footprint components that support their own sustainability goals. SJS's product portfolio (decorative badges, IML/IMD components, optical plastics) aligns with premiumization and aesthetic differentiation trends. CRISIL upgraded SJS's ESG score in April 2025, reflecting improved sustainability performance that strengthens competitive positioning. Early adoption of sustainable materials creates first-mover advantage and premium pricing potential.</p>	<p>Investment in R&D for developing products with recycled plastic content and bio-based polymers; Design for circularity principles (design for disassembly and end-of-life recyclability); Collaboration with material suppliers to develop low-carbon decorative solutions; Light-weighting initiatives to reduce material consumption; Customer co-development programs to align product design with OEM sustainability roadmaps.</p>	 <p>Positive: Premium pricing for differentiated sustainable products; increased market share with environmentally conscious customers; access to new revenue streams in green product categories; qualification for OEM sustainability-linked procurement programs; enhanced brand positioning and long-term revenue resilience.</p>

Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate ¹¹	Financial implications of the risk or opportunity (Indicate positive or negative implications) ¹²
4) Product Quality & Safety	<p>Risk: SJS supplies decorative aesthetic products to automotive OEMs and consumer durable/appliance manufacturers. Any quality defect (adhesion failure, colour inconsistency, delamination of chrome plating, optical defects in lens mask assemblies) can result in product recalls, warranty claims, production line stoppages at customer facilities, and reputational damage. Automotive supply contracts typically include stringent quality clauses with financial penalties</p> <p>Opportunity: Superior quality and safety standards strengthen customer relationships, support premium pricing, and drive repeat business. Quality excellence reinforces SJS's position as a trusted Tier-1 supplier and supports market share expansion. ACMA awarded SJS with Certificate of Merit for Excellence in Manufacturing in March 2025, validating the company's quality management capabilities</p>	<p>Adherence to IATF 16949 (automotive quality management) and ISO 9001 standards; Rigorous incoming material inspection, in-process quality checks, and finished goods testing; Deployment of Statistical Process Control (SPC) and automated vision inspection systems; Supplier quality audit program for raw material vendors; Product safety testing for compliance with customer specifications and regulatory requirements (REACH, RoHS).</p>	<div style="text-align: right;">   </div> <p>Negative: Warranty claims, recall costs, and customer compensation in case of quality failure; revenue loss from business disruption.</p> <p>Positive: Reduced rejection and rework costs; avoidance of customer penalties; sustained customer retention and repeat orders; premium positioning enabling better margins; strengthened qualification for new customer acquisitions .</p>

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Material issue identified	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate ¹¹	Financial implications of the risk or opportunity (Indicate positive or negative implications) ¹²
5) Employee Well-being	<p>Risk: Manufacturing operations involving injection moulding machines, chrome plating lines, and printing processes present occupational health and safety hazards (machine guarding, chemical exposure, ergonomic risks). Any workplace incident can lead to regulatory scrutiny under Factories Act, compensation claims, workforce disruption, and reputational damage. Employee well-being is a core principle under NGRBC Principle 3 and a mandatory BRSR disclosure area.</p> <p>Opportunity: Strong employee well-being programs improve workforce morale, reduce attrition, and enhance productivity. A safe and engaged workforce supports operational excellence and quality consistency. Positive workplace culture attracts skilled talent in a competitive manufacturing labour market.</p>	<p>Implementation of comprehensive Occupational Health & Safety (OHS) management system (ISO 45001 alignment); Regular safety training, toolbox talks, and emergency response drills; Provision of appropriate Personal Protective Equipment (PPE); Health check-up camps and medical surveillance for employees in hazardous processes; Employee welfare programs including health insurance, provident fund, and grievance redressal mechanism; POSH compliance and equal opportunity policies.</p>	  <p>Negative: Costs associated with safety infrastructure, PPE procurement, health insurance premiums, and welfare program administration.</p> <p>Positive: Reduced lost-time injuries and associated downtime costs; lower worker compensation insurance premiums; improved workforce productivity and retention leading to reduced recruitment and training costs; avoidance of regulatory penalties and legal claims; enhanced employer brand.</p>
6) Customer Relationship Management	<p>Opportunity: SJS serves marquee customers including leading automotive OEMs. Recent addition of Hero MotoCorp — India's largest 2-wheeler OEM — to SJS's customer list demonstrates the company's ability to expand its customer base with industry leaders. Long-term contracts and high customer switching costs (due to tooling investments and qualification processes) provide revenue visibility. Deep customer engagement enables early involvement in new model development, co-creation of decorative solutions, and alignment with customer ESG roadmaps. SJS has outpaced the automotive industry for 23 consecutive quarters, demonstrating strong customer-driven growth. Diversification across automotive (2W, PV), consumer durables, and appliance segments reduces customer concentration risk.</p>	<p>Structured customer engagement process including regular business reviews, quality audits, and technical collaboration meetings; Dedicated key account management teams for strategic customers; Participation in customer new product development programs from design stage; Customer satisfaction surveys and feedback mechanisms; Alignment with customer sustainability goals and decarbonisation roadmaps.</p>	 <p>Positive: Secured revenue streams through long-term supply agreements; increased share of wallet with existing customers; new customer acquisitions and market expansion; premium pricing for co-developed/innovative solutions; reduced sales volatility through customer and segment diversification.</p>

SECTION B Management and Process Disclosures

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals. 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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)¹³:	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
P1	<ul style="list-style-type: none"> Code of conduct for Board of Directors and SMPS Anti-Corruption and Anti-Bribery Policy Vigil mechanism and Whistle Blower Policy Policy on materiality of Related Party Transactions Dividend Distribution Policy Nomination & Remuneration Policy Insider Trading Code Policy on Familiarization Programmes for Independent Directors 								
P2	<ul style="list-style-type: none"> Supplier Code of Conduct Sustainable Procurement Policy Risk Management Policy 								
P3	<ul style="list-style-type: none"> Health and Safety Policy Human Rights Policy Code of Conduct for Employees 								
P4	<ul style="list-style-type: none"> Risk Management Policy Stakeholder Management Policy CSR Policy Dividend Distribution Policy 								
P5	<ul style="list-style-type: none"> Human Rights Policy POSH Policy 								
P6	<ul style="list-style-type: none"> Environmental Policy Corporate Social Responsibility Policy 								
P7	<ul style="list-style-type: none"> Code of conduct for Board of Directors and SMPS Anti-Corruption and Anti-Bribery Policy 								
P8	<ul style="list-style-type: none"> Corporate Social Responsibility Policy 								
P9	<ul style="list-style-type: none"> Cyber Security and Data Privacy Policy 								
b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c) Web Link of the Policies, if available	Policies across jurisdictions are aligned with the applicable principles, with the web links hyperlinked to the respective policies as provided in Question 1(a) above. Additionally, certain Company policies are also available on the intranet platform designated exclusively for internal access.								
2. Whether the entity has translated the policy into procedures. (Yes / No)¹⁴	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)¹⁵	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

¹³ GRI 2-23

¹⁴ GRI 2-24

¹⁵ GRI 2-23

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
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.	P1 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 UNGC principles UN SDG'S 			P2 <ul style="list-style-type: none"> ISO 14001 IATF 16949 GRI standard 2021 UNGC principles UN SDG'S 			P3 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 ISO 14001 ISO-45001 		
	P4 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 ISO 14001 			P5 <ul style="list-style-type: none"> ISO 9001 ISO-45001 GRI standard 2021 ISO 14001 			P6 <ul style="list-style-type: none"> ISO 9001 ISO 50001 ISO-45001 Ecovadis GRI standard 2021 ISO 14001 LEED Certification  UNGC Principles 		
	P7 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 ISO 14001 			P8 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 ISO 14001 			P9 <ul style="list-style-type: none"> ISO 9001 GRI standard 2021 ISO 14001 IATF 16949 		

The Company has initiated the process for and is actively pursuing TISAX and ISO 27001 and ISO 14064 certifications, due for accreditation by FY 2026-27.

5 Specific commitments, goals and targets set by the entity with defined timelines, if any.¹⁶

	Specific commitments, goals and targets	Base Year	Target Year	Expected Results
Environment	1. Climate Action			
	a) Inclusion of bioplastic in our operations	2023-24	2028-29	Our goal is to eliminate conventional plastics from our operations by integrating 30% bioplastics by the Financial Year 2028-29.
	b) To reduce the use of plastic water bottles	2024-25	2028-29	Our goal is to reduce 0.81 MT of CO2 emissions by reducing the use of plastic bottles by the Financial Year 2028-29.
	c) To increase the consumption of Renewable Energy and achieve carbon neutrality by using 100% green or renewable energy	2024-25	2027-28	Our goal is to increase the consumption of renewable energy by 10% in our operations by 2025-26 through the implementation of sustainable energy sources and efficiency measures.
	d) To reduce greenhouse gas (GHG) emissions on the path to achieving carbon neutrality	2025-26	2027-28	Our goal is to reduce the GHG emissions in terms of scope 1 and scope 2 by 25% through the implementation of sustainable alternatives for the current Financial year and further reduction by 2027 – 28.
	2. Water stewardship			
	To increase rainwater harvesting	2025-26	2029-30	Our goal is to increase rainwater harvesting capacity by 20% and more than 50% recycling of water on path towards water positivity.
	3. Waste reduction			
	To reduce waste ending in landfills	2025-26	2027-28	Our goal is to reduce waste ending in landfills by 5% diverting such waste by following (3R's) reuse, recycle and reduce to bring down carbon footprint.

¹⁶ GRI 3-3

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
Specific commitments, goals and targets		Base Year	Target Year	Expected Results						
Social	4. Inclusivity									
	To increase differently abled employees	2024-25	2026-27	Our goal is to increase the representation of differently abled employees by 1% by the Financial Year 2026-27.						
	5. Gender diversity									
	a) To improve gender diversity	2025-26	2029-30	Our goal is to enhance gender diversity by ensuring that, by the Financial Year 2029-30, women workforce is increased by 2-3%.						
	b) Pink Line expansion (Women Operated Line)	2025-26	2028-29	Our goal is to encourage women employment by expanding the pink line initiative within the sub-process of 2 to 3 product lines by the Financial Year 2028-29.						
	6. Community impact									
	To enhance employability and support national skill development	2025-26	2026-27	The Company aims to on board and train apprentices under the NAPS scheme.						
Governance	7. Certifications									
	a) To obtain TISAX certification	2025-26	2026-27	Our goal is to obtain TISAX certification by the Financial Year 2026-27						
	b) To obtain ISO 27001 Certification	2025-26	2026-27	Our goal is to obtain ISO 27001 certification by the Financial Year 2026-27						
	c) To obtain ISO 14064 Certification and ISO 22301:2019	2025-26	2026-27	Our goal is to obtain ISO 14064 and ISO 22301:2019 certification by the Financial Year 2026-27						
	d) To obtain LEED Platinum	2025-26	2026-27	Company aim's to upgrade from LEED Gold to LEED Platinum.						
	e) To obtain DSIR recognized in-house research and development (R&D) unit certification.	2025-26	2026-27	Company to obtain DSIR recognized in-house research and development (R&D) units , officially certified by the Department of Scientific and Industrial Research (DSIR) under the Ministry of Science and Technology, Government of India.						
	8. Policies									
	a) Preferential procurement policy	2025-26	2026-27	Adoption of Preferential Procurement Policy by Financial Year 2026-27						
	b) ESG Policy	2025-26	2026-27	Adoption of ESG policy by Financial Year 2026-27						
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met										
In response to all the specific commitment goals set by the Company with respect to ESG, the performance for the same is mentioned below:										

Business Responsibility & Sustainability Report (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Policy and management processes										
Environment	1) Climate Action									
	1. a)	The company integrated bioplastics into its operations, achieving a transition of around 42% bioplastics during the reporting period thereby phasing out conventional corrugated boxes and reducing paper usage. Focused on returnable packaging, the company reduced CO ₂ emissions by 5.076 tons in FY 2025-26 while minimizing environmental waste.								
	1. b)	In FY 2025-26, the company Successfully eliminated plastic bottles by replacing with glass alternatives. This initiative reflects the company's commitment to environmental sustainability by reducing plastic waste and lowering its carbon footprint. By transitioning to sustainable alternatives, the company continues to drive eco-friendly practices that align with its broader sustainability goals.								
	1. c)	Increased renewable energy consumption from 83% to 94% through the procurement of renewable source of wind energy . A significant amount of the electricity needed for the manufacturing facility is generated from rooftop solar panels and a solar park situated within the factory premises. This renewable solar energy contributes to around 11% of the total electricity needs for the year. In a commitment to increase reliance on renewable energy, the Company purchased 90,71,780 units of wind and solar power during the financial year. This accounted for 83% of the total electricity requirement.								
	1. d)	The Company targeted a 25% reduction in Scope 1 and Scope 2 GHG emissions through the adoption of sustainable alternatives and energy-efficient practices and achieved a 54% reduction during the reporting period. The significant reduction was primarily driven by the transition to electric vehicles (EVs) and other proactive measures undertaken by the Company to minimize GHG emissions, including the adoption of cleaner technologies, energy optimization initiatives, and improved operational efficiencies across facilities.								
	2) Water Stewardship									
	The Company has initiated efforts towards strengthening its water stewardship practices by evaluating opportunities to enhance rainwater harvesting infrastructure across its facilities. Assessments are currently underway to identify feasible measures for increasing rainwater collection and storage capacity, while also improving water recycling and reuse systems. These initiatives reflect the Company's commitment towards achieving its long-term target of increasing rainwater harvesting capacity by 20% and recycling more than 50% of water by FY 2029-30.									
	3) Waste reduction									
	The Company continued to strengthen its waste management practices through internal recycling and process optimization initiatives, which contributed towards reduction in waste generation and improved resource efficiency. Efforts were focused on promoting the principles of reduce, reuse, and recycle (3R's) across operations to minimize waste sent to landfills and support the Company's objective of lowering its overall carbon footprint.									
	Social	4) Inclusivity								
The company is actively working towards increasing the representation of differently abled employees as part of its diversity and inclusion efforts from FY 2024-25, With a goal of increasing the representation of differently abled employees by 1% carried forward to the financial year 2026-27, the company is implementing various initiatives to attract, hire, and retain individuals with diverse abilities. These initiatives include targeted recruitment strategies, accessible hiring processes, and inclusive workplace policies and accommodations. By fostering an environment that values diversity and empowers all employees, the company is not only enhancing its workforce but also contributing to a more inclusive society.										
5) Gender diversity										
5. a)		To promote gender diversity, 2–3% increase in women in the workforce to strengthen gender diversity, the Company achieved a 2–3% increase in women representation in the workforce This is driven through focused hiring, inclusive workplace policies, and targeted retention initiatives to build a more balanced and diverse talent pool.								
5. b)		The Pink Line initiative introduced previous year and successfully implemented for one sub process of a product line employing 55 women actively involved in the production and fully functional and the expansion into 2 to 3 product lines with women comprising the entire management team is in progress which will further employ more than 100 women through the initiative in the production process.								
6) Community Impact										
The Company engaged around 413 apprentices under the Government's National Apprenticeship Promotion Scheme (NAPS) to support employment generation and skill development. The Company is constantly working towards creating employment opportunities and nurturing young talents by enhanced training and upskilling programs.										

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
Governance	7) Certifications								
	7. a) The company is actively working towards obtaining TISAX certification by FY 2026-27. The gap assessment has been completed and the implementation is in progress. The certification will reinforce the company's commitment to industry best practices, regulatory compliance and enhanced standards								
	7. b) The company is actively working towards obtaining ISO 27001 Certification by FY 2026-27. The gap assessment has been completed and the implementation is in progress.								
	7. c) The company is actively working towards obtaining ISO 14064 Certification by FY 2026-27. The training has been completed and report to be published on the same. By achieving the accreditation, the company aims to strengthen its operational excellence, improve stakeholder confidence and align with global benchmarks.								
	7. d) The Company has achieved LEED Gold in the year 2018 and is the process to upgrade to LEED Platinum in the Financial year 2026-27.								
	7.e) The Company successfully obtained recognition for its in-house Research & Development (R&D) unit from the Department of Scientific and Industrial Research (DSIR), Ministry of Science and Technology, Government of India. This certification reflects the Company's commitment towards innovation, technological advancement, and strengthening its research capabilities to support product development and operational excellence.								
	7. f) The company is actively working towards obtaining ISO 22301:2019 Certification by FY 2026-27. By Achieving the accreditation, the company aims to establish a robust Business Continuity Management System (BCMS) to ensure critical operations continue during disruptions and to enhance organizational resilience.								
	8) Policies								
	8. a) The company has drafted the Preferential procurement policy and adoption of the same is in progress.								
	8. b) The company has drafted the ESG policy and adoption of the same is in progress which shall be completed during the Financial Year 2026-27. During the reporting period, the Company did not observe any material environmental or social non-compliances resulting in significant operational disruption.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements¹⁷

"At SJS Enterprises Limited, sustainability continues to remain an integral part of our business strategy and long-term value creation approach. During FY 2025-26, the Company made significant progress across key environmental, social, and governance priorities while continuing to address evolving sustainability challenges associated with responsible manufacturing, climate action, resource efficiency, workplace inclusion, and governance enhancement.

One of our key environmental priorities during the year was increasing the adoption of renewable energy and reducing greenhouse gas emissions across operations. We successfully increased renewable energy consumption from 83% to 94% through procurement of wind and solar power and enhanced utilization of rooftop solar infrastructure.

Further, through transition towards electric vehicles, adoption of sustainable alternatives, energy optimization initiatives, and operational efficiency improvements, the Company achieved a reduction of over 54% in Scope 1 and Scope 2 greenhouse gas emissions during the reporting period. We also continued our efforts towards sustainable packaging by integrating bioplastics into operations and expanding returnable packaging initiatives to reduce waste and environmental impact.

Water conservation and responsible resource management remained key focus areas during the year as part of the Company's long-term pathway towards water positivity. Through the implementation of Zero Liquid Discharge systems, rainwater harvesting infrastructure, water recycling and reuse initiatives, and continuous monitoring of water consumption across facilities, the Company continued to strengthen its responsible water management practices.

These initiatives reflect our commitment towards minimizing freshwater dependency, enhancing water efficiency, and creating a sustainable water management ecosystem across operations. Additionally, initiatives such as elimination of plastic bottles and plantation of over 2,750 trees further reinforced our commitment towards environmental stewardship and circular economy practices.

¹⁷ GRI 2-22

Business Responsibility & Sustainability Report (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
	<p>On the social front, we continued to focus on building an inclusive, diverse, and future-ready workplace. The Company achieved improvement in women representation across the workforce and continued to strengthen women-led manufacturing initiatives through the expansion of the "Pink Line" project. We also remained committed towards employment generation and skill development through engagement of over 413 apprentices under the National Apprenticeship Promotion Scheme (NAPS). At the same time, the Company continued its efforts towards enhancing inclusion of differently abled employees through accessible hiring practices and inclusive workplace initiatives.</p> <p>From a governance perspective, the Company continued to strengthen its ESG and compliance framework through implementation of global standards and certifications. Progress was made towards obtaining TISAX, ISO 27001, and ISO 14064 certifications, while initiatives such as the proposed ESG Policy and Preferential Procurement Policy are expected to further strengthen governance and responsible sourcing practices. The Company also continues its journey towards upgrading its existing LEED Gold certification to LEED Platinum.</p> <p>While we have made meaningful progress across our ESG commitments, we recognize that sustainability is a continuous journey that requires innovation, collaboration, and long-term commitment. We remain focused on further integrating ESG principles into our operations, strengthening stakeholder trust, and creating sustainable value for our employees, customers, communities, and shareholders.</p> <p>At a glance, the Company continued to strengthen its ESG performance through key sustainability and social initiatives, including achieving 94% renewable energy usage and a 54% reduction in emissions. During the year, 413 apprentices were engaged for skill development, 2,750 trees were planted under environmental initiatives, and zero major environmental penalties were reported. The Company also ensured 100% POSH training coverage, witnessed an increase in women workforce participation, maintained a LEED Gold certified facility, and progressed towards TISAX/ISO 27001 certification to enhance information security practices.</p> <p>As we move forward, we remain focused on advancing sustainable manufacturing, strengthening ESG governance, and creating long-term value for all stakeholders through responsible and resilient growth."</p> <p>Sanjay Thapar Group CEO & Executive Director DIN: 01029851</p>								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). ¹⁸	<ul style="list-style-type: none"> • Name: Sanjay Thapar • Designation: Group CEO & Executive Director • DIN: 01029851 • Telephone: +91 80 6194 0777 • Email ID: info@sjsindia.com 								
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 ¹⁹	<p>Risk Management Committee has been tasked with decision-making authority on all aspects related to sustainability issues.</p> <p>SJS monitors sustainability-related risks and opportunities, including ESG aspects, through its leadership team and governance framework. The Company continuously reviews and implements appropriate measures to strengthen responsible business practices and long-term sustainable growth.</p>								

¹⁸ GRI 2-13

¹⁹ GRI 2-9

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, performance against enlisted policies and necessarily follow up actions are duly reviewed by the Risk Management Committee as well as the Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, we comply with statutory requirements relevant to the principles and review was undertaken by the Board of Directors.									Quarterly								

11. Independent assessment/ evaluation of the working of its policies by an external agency:²⁰

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, as part of the evaluation process for a sustainability award; the Green Manufacturing Excellence Award and the ESG award by ACMA applied for during the reporting period, the external agency conducted a comprehensive review that included an assessment of the working and effectiveness of the company's key policies.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
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)	Not Applicable as all the Principles are covered by our policies.								
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

²⁰ GRI 2-5

Business Responsibility & Sustainability Report (Contd.)

SECTION C Principle Wise Performance Disclosure

The purpose of this section is to assist organizations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework.

PRINCIPLE 1 **BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE**



The Company’s governance framework is deeply rooted in its dedication to ethical and legal business conduct, shared by all stakeholders from the Board of Directors to every employee. Emphasizing enduring relationships and value provision through agility and innovation, SJS ensures that clients realize tangible results. Upholding personal responsibility and commitment fulfilment, the Board has established a “Code of Conduct for Directors and Senior Management” in line with SEBI’s Listing Regulation, ensuring adherence across all operations.

The Company maintains high standards of professionalism, honesty, integrity, and transparency, supported by a Stakeholder Management Policy encouraging reporting of non-compliance and improper behaviour. In exceptional cases, direct contact with key figures such as the Chairman, CEO, or Chairperson of the Audit Committee is facilitated. Furthermore, the Company’s “Code of Conduct for Insider Trading and Fair Disclosure” reinforces ethical standards and legal compliance, promoting integrity in securities trading.

ESSENTIAL INDICATORS:

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year: ²¹

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors and Key Managerial Personnel	04	<p>1) Orientation Session on the Digital Personal Data Protection (DPDP) Act</p> <p>Impact:</p> <p>P1: Ethics, Transparency & Accountability</p> <ul style="list-style-type: none"> Strengthens oversight on data privacy, cybersecurity, and regulatory compliance. Enhances governance practices relating to responsible handling of personal data. <p>P4: Stakeholder Engagement</p> <ul style="list-style-type: none"> Builds stakeholder confidence through robust data protection and privacy practices. Enables informed oversight of data privacy risks and compliance obligations. 	100%

²¹ GRI 2-17

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
		<p>2) New Labour Code Training</p> <p>Impact:</p> <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Enhances Board understanding of employee welfare, social security, and workplace rights. Strengthens oversight on labour compliance and workforce management practices. <p>P1: Ethics, Transparency & Accountability</p> <ul style="list-style-type: none"> Supports compliance with evolving labour regulations and governance requirements. Reinforces responsible and transparent human resource practices. 	
		<p>3) Prevention of Sexual Harassment (POSH)</p> <p>Impact:</p> <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Strengthens the Board's understanding of workplace safety, dignity, and employee well-being. Promotes a safe, inclusive, and respectful work environment across the organization. <p>P1: Ethics, Transparency & Accountability</p> <ul style="list-style-type: none"> Reinforces ethical workplace conduct and prevention mechanisms. Enhances oversight responsibilities relating to grievance redressal and compliance with the POSH Act, 2013. 	
		<p>4) Effective Communication Between Statutory Auditors and Those Charged with Governance, Including Audit Committees</p> <p>Impact:</p> <p>P1: Ethics, Transparency & Accountability</p> <ul style="list-style-type: none"> Strengthens transparent communication between statutory auditors, the Board, and Audit Committee. Enhances governance oversight through timely reporting of audit findings, internal control gaps, and compliance matters. Reinforces accountability and integrity in financial reporting and decision-making processes. <p>P2: Product Stewardship & Responsible Business Conduct</p> <ul style="list-style-type: none"> Supports robust risk management and internal control systems across business operations. Encourages responsible disclosure practices and adherence to regulatory and statutory requirements. <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Promotes an ethical organizational culture through effective whistleblower mechanisms and compliance monitoring. Strengthens employee confidence in governance practices and fair business conduct. 	

Business Responsibility & Sustainability Report (Contd.)

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
		<p>P9: Consumer Value & Stakeholder Engagement</p> <ul style="list-style-type: none"> Builds investor and stakeholder trust through transparent financial disclosures and effective governance communication. Improves confidence among shareholders and regulators regarding the reliability of financial statements and corporate governance practices. 	
Employees other than BOD and KMPs	114	<p>1) Prevention of Sexual Harassment (POSH)</p> <p>Impact:</p> <p>P5: Human Rights</p> <ul style="list-style-type: none"> Protects employees' dignity and ensures a respectful work environment. Strengthens organizational policies for gender equity and fair treatment. <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Improves workplace morale and psychological safety. Encourages diversity and inclusion, fostering a positive organizational culture. <p>2) Hazard Identification and Risk Assessment (HIRA) Awareness</p> <p>Impact:</p> <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Enhances workplace safety through structured risk assessments. Reduces health hazards, ensuring a safe and secure working environment. 	100%
Workers		<p>P5: Environmental Protection</p> <ul style="list-style-type: none"> Identifies risks related to hazardous material spills, emissions, and operational hazards. Ensures safe handling and disposal of hazardous substances to prevent environmental damage. <p>3) Waste Management System - Colour Coding & Segregation</p> <p>Impact:</p> <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> Promotes responsible waste segregation to reduce pollution and landfill accumulation. Encourages sustainable waste management practices. <p>P2: Sustainable Products</p> <ul style="list-style-type: none"> Encourages businesses to use recyclable materials and reduce non-recyclable waste. Strengthens the circular economy approach by promoting reusable waste streams. 	

²¹ GRI 2-17

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
		<p>4) Waste Disposal & Handling</p> <p>Impact:</p> <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> Ensures proper disposal techniques to minimize soil, water, and air pollution. Encourages responsible e-waste and hazardous waste disposal. <p>P9: Sustainable Value Chain</p> <ul style="list-style-type: none"> Encourages suppliers and vendors to adopt responsible waste management practices. Promotes ethical sourcing and disposal of materials in the supply chain. <p>5) Awareness of Personal Safety, Work Safety & Chemical Safety</p> <p>Impact:</p> <p>P3: Employee Well-being</p> <ul style="list-style-type: none"> Ensures employees are well-trained in personal and work safety protocols. Reduces risks associated with hazardous chemicals, improving worker health. <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> Promotes the use of eco-friendly alternatives to hazardous chemicals. Encourages safer disposal of chemical waste, reducing environmental harm. <p>6) Energy Management Policy</p> <p>Impact</p> <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> Supports initiatives to reduce carbon footprints and greenhouse gas emissions. Encourages adoption of clean energy sources and energy conservation techniques. <p>P2: Sustainable Products</p> <ul style="list-style-type: none"> Encourages the production of energy-efficient and sustainable products. Enhances resource efficiency, reducing waste in manufacturing processes. <p>7) Sustainability</p> <p>Impact</p> <p>P4: Stakeholder Engagement</p> <ul style="list-style-type: none"> Ensures employees, suppliers, and partners are trained on sustainability best practices. Strengthens corporate sustainability commitments by fostering responsible behaviours. 	

Business Responsibility & Sustainability Report (Contd.)

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
		<p>P8: Inclusive Growth</p> <ul style="list-style-type: none"> • Encourages businesses to integrate sustainability into their core strategies. • Supports capacity building and knowledge sharing for long-term sustainability goals. <p>8) Green Manufacturing</p> <p>Impact</p> <p>P2: Sustainable Products</p> <ul style="list-style-type: none"> • Ensures products are manufactured with minimal environmental impact. • Promotes the use of sustainable raw materials and energy-efficient processes. <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> • Encourages reduction in carbon emissions and water consumption in manufacturing. • Ensures waste reduction through cleaner production methods. <p>9) Energy Conservation</p> <p>Impact</p> <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> • Supports carbon footprint reduction through better energy management. • Encourages businesses to transition towards renewable energy sources. <p>P9: Sustainable Value Chain</p> <ul style="list-style-type: none"> • Promotes responsible energy practices across the supply chain. • Strengthens collaboration with stakeholders to enhance energy efficiency efforts. 	

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: ²²

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
MONETARY					
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
NON-MONETARY					
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

The Company has not filed any appeal/revision, the particular section is not applicable.

4. Anti-corruption or Anti-bribery policy: ²³

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, SJS Group is committed to the prevention of corrupt business practices such as fraud and bribery. This is in alignment with the group's principles to conduct its business activities with honesty, integrity and with the highest ethical standards across its global locations. It also enforces its business practice, of not engaging / being part of or supporting corrupt business practices in any form.

The said policy can be accessed at the below mentioned link.

<https://www.sjsindia.com/investors.html#policies>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: ²⁴

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

²² GRI 2-27

²³ GRI 2-23, GRI 205-2

²⁴ GRI 205-3

Business Responsibility & Sustainability Report (Contd.)

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	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

7. Corrective Actions:

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

This section is not applicable to the Company as there were no fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

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

	FY 2025-26 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Number of days of accounts Payables	57.31	52.08*

* Note:

- The FY 2024-25 disclosures have been restated in line with the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024 and also due to the revised disclosure boundary to ensure like-to-like comparability of data across reporting periods, consistency and comparability with the current financial year disclosure.
- The details provided in the above table have been computed based on the consolidated financial statements of the Company.
- Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

9. Open-ness of Business

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

Parameter	Metrics	FY 2025-26	FY 2024-2025
Concentration of purchases	a. Purchases from trading houses as % of total purchases	16.06%	16.00%
	b. Number of Trading houses where purchases are made from	52	52
	c. Purchases from top 10 Trading houses as % of total purchases from trading houses	98.66%	98.54%
Concentration of Sales	a. Sale to dealers / distributed as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales up to 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.18%	0.74%
	b. Sales (Sales to related parties / Total Sales)	1.68%	1.42%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

*** Note:**

- The FY 2024–25 disclosures have been restated in line with the revised disclosure boundary to ensure like-to-like comparability of data across reporting periods and also the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure.
- The details provided in the above table have been computed based on the consolidated financial statements of the Company.
- Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

LEADERSHIP INDICATORS:

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	<p>1) Supplier Code of Conduct</p> <p>Impact:</p> <p>P1: Ethics, Transparency & Accountability</p> <ul style="list-style-type: none"> • Reinforces ethical conduct and legal compliance in the supply chain. • Promotes zero tolerance for corruption and unethical practices. <p>P5: Human Rights</p> <ul style="list-style-type: none"> • Encourages respect for labor rights and fair working conditions. • Strengthens supplier accountability on human rights obligations. <p>2) Sustainability Practices</p> <p>Impact:</p> <p>P6: Environmental Protection</p> <ul style="list-style-type: none"> • Promotes resource efficiency and sustainable waste management practices. • Encourages eco-friendly sourcing and reduced environmental footprint. <p>P9: Sustainable Value Chain</p> <ul style="list-style-type: none"> • Aligns supplier practices with the Company’s ESG commitments. • Builds a responsible, environmentally aligned partner ecosystem. 	100%

Business Responsibility & Sustainability Report (Contd.)

2. Management of conflict of Interest:

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

Yes. Company has implemented robust governance mechanisms to identify, disclose, and manage conflicts of interest involving members of the Board. The key processes in place are as follows:

Processes to Avoid Conflicts of Interest

- **Code of Conduct for Board Members**

A detailed Code of Conduct has been established for all Directors, mandating that they act in the best interests of the Company and avoid circumstances that may give rise to conflicts of interest.

- **Annual Declarations of Compliance**

Board members and employees are required to submit annual declarations affirming adherence to the Code of Conduct, which includes confirmation that no conflict of interest exists or has been concealed.

- **Ongoing Monitoring and Oversight**

The Company maintains a process for ongoing review and governance oversight, ensuring that all disclosures are tracked, updated, and addressed effectively throughout the year.

Processes to Manage Conflicts of Interest

- **Mandatory Disclosure of Interests**

Directors are required to promptly disclose any actual or potential conflict of interest arising from personal, financial, or professional relationships that may influence their role.

- **Approval and Escalation Mechanism**

Any disclosed conflict is reviewed and, where necessary, escalated to the Board or relevant committees for appropriate resolution and approval, in line with legal and policy requirements.

- **Refusal from Decision-Making**

Directors with a disclosed conflict are required to recuse themselves from any discussion or decision-making process related to the matter, ensuring impartiality and fairness in Board proceedings

PRINCIPLE 2 **BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE**



We recognize that as a Company, we have a responsibility to reduce our environmental impact and contribute to sustainable development. By providing goods and services in a sustainable manner, we can reduce waste, emissions, and other negative environmental impacts.

Providing goods and services in a sustainable and safe manner is critical for the Company's success and for building a responsible and sustainable business. By prioritizing sustainability and safety, the Company has enhanced reputation, reduced risks, and contributed to a more sustainable future. The Company remains committed to upholding this principle and will continue to seek ways to improve our sustainability and safety practices.

Providing sustainable and safe goods and services is important for protecting stakeholders' health, reducing environmental impact, and enhancing reputation.

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:

Parameter	2025-26	2024 -25	Details of improvements in environmental and social impacts
R&D*	-		- Our sustained focus on R&D enables us to refine current solutions and introduce new capabilities that drive operational efficiency for clients alongside measurable environmental and social value creation. We are proactively embedding these principles into the design and evolution of our future offerings.
Capex*	-		- Water Conservation Initiative: SJS has invested 0.5 Mn in Carbon Reduction & Biodiversity: The Company has undertaken plantation of over 2,750 trees, contributing to long-term carbon reduction, improving green cover and supporting environmental sustainability and climate resilience.

**The Company has made investments in research and development (R&D) and Capex in both the Current and Previous Financial Year, there is currently no detailed breakdown or categorization available to assess the specific environmental and social impacts resulting from these investments. However, through the utilization of cutting-edge solutions and the adoption of innovative practices, we have successfully reduced our environmental footprint.*

2. Sustainable sourcing

a. Does the entity have procedures in place for sustainable sourcing? ²⁵ (Yes/No)

Yes, the Company has established a comprehensive procedure for sustainable sourcing that is embedded within its broader ESG and procurement frameworks. The procedure is outlined as follows:

1. Supplier Engagement and Integration

The Company strategically partners with vendors, suppliers, and service providers who align with its sustainability values and are integrated into its long-term growth and responsible business objectives.

2. Supplier Selection and Qualification

The Company employs a rigorous supplier selection process, assessing both new and existing partners based on sustainability credentials, regulatory compliance, environmental performance, and alignment with its ethical standards.

3. Continuous Monitoring and Performance Assessment

Suppliers undergo continuous monitoring, performance evaluations, and audits—reinforced by management reviews, training, and compliance checks—to ensure sustained adherence to environmental regulations.

4. Sustainable Procurement Policy Implementation

The Company’s Sustainable Procurement Policy includes a dedicated “Green Inspired” section, which sets clear expectations for environmentally responsible sourcing practices across the value chain.

This includes:

- Reducing carbon emissions and water consumption.
- Minimizing hazardous material use and toxic waste generation.
- Promoting the use of renewable energy and sustainable packaging solutions.
- Advocating the principles of reduce, reuse, and recycle to encourage circular resource utilization.

5. Supplier Development and Capacity Building

Suppliers are supported in implementing robust Quality Management Systems and adopting sustainable practices to monitor their environmental impact and drive continuous improvement in line with global sustainability goals.

Our Supplier Code of Conduct serves as a framework for assessing and communicating the company’s requirements, values and culture to our suppliers. We also encourage our suppliers to adhere to social and environmental standards such as ISO 9001, ISO 50001, ISO 14001, IATF 16949 and ISO 45001 through various comprehensive checklists and periodically tested ROHS/REACH reports.

²⁵ GRI 308-1

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

100%

3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

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.²⁶

We do not reclaim our products at the end of life as our major products (i.e. automotive components) are sold to automotive OEMs for vehicles manufacturing and we do not have direct involvement or control over end user/consumer of the vehicles.

- a) Plastics are part of extended producer responsibility (EPR) under Plastic Waste management Rules, 2016 (amended from time to time)
- b) E-waste is part of extended producer responsibility (EPR) under E-Waste Management Rules, 2016 (amended from time to time)
- c) Hazardous and other waste disposed to authorized recyclers for further processing

Recognizing the significance of product marking in facilitating effective reclamation and recycling, the Company has established a standardized system for marking its products. Each part produced is clearly labelled with a raw material code, such as >ABS< for Acrylonitrile Butadiene Styrene or >PMMA< for Polymathic Methacrylate, providing vital information about the materials used.

This marking system serves as a crucial identification tool for end users and recycling facilities, enabling easy sorting and processing of materials for recycling or reuse. By ensuring efficient material separation, the Company minimizes waste and promotes environmental sustainability.

Through the implementation of this robust product marking system, the Company ensures reducing their environmental impact and contributing to the establishment of a circular economy.

4. Extended Producer Responsibility (EPR) plan:

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 (EPR) is applicable to the entity's activities. The waste collection plan is in line with the EPR plan submitted to Pollution Control Board.

LEADERSHIP INDICATORS:

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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While the Company has not yet undertaken formal Life Cycle Assessments (LCA) for its products, it has initiated the assessment of few of its products, and it remains committed to integrating sustainability considerations across its operations and is actively exploring the feasibility of conducting LCAs.

²⁶ GRI 306-2

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:²⁷

Name of Product / Service	Description of the risk / concern	Action Taken
The Company continuously monitors its operations for potential social and environmental risks associated with its products and services, and takes appropriate mitigation measures, although no significant concerns have been identified through existing review mechanisms to date.		

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

Name of Product / Service	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024 - 25 (Previous Financial Year)
Nil	Nil	Nil

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

	FY 2025-26 (Current Financial Year)			FY 2024 - 25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	1108.25	-	-	717.27
E-waste	-	-	1.32	-	-	1.45
Hazardous waste	-	0.58	22.01	-	0.38	19.75
Other waste*	-	-	-	-	-	-

*Note: The disclosures under this parameter are presented on a standalone basis for SJS.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

²⁷ GRI 306-2

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PRINCIPLE 3 **BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS**



As a company, we acknowledge the importance of prioritizing the welfare of all our employees, both within our organization and across our value chains. This commitment stems not only from ethical considerations but also from the understanding that it fosters a conducive business environment.

Our pledge involves establishing a safe and supportive workplace environment, devoid of discrimination or harassment. Recognizing our employees as invaluable assets, we are dedicated to equipping them with the necessary resources and assistance to safeguard their well-being. This encompasses access to comprehensive health and wellness initiatives, ample training and development avenues, and equitable compensation packages.

Moreover, we recognize the vital role played by our suppliers and partners in our value chain. Hence, we are devoted to collaborating with them to ensure the promotion of employee welfare within their organizations. By closely engaging with our suppliers, we ensure alignment with our ethical and social standards, providing them with the requisite guidance and support to uphold these principles.

Prioritizing the welfare of all our employees, from our workforce to our partners, not only aligns with our moral compass but also cultivates a positive and productive work culture. This, in turn, fosters heightened employee engagement, amplified productivity, and ultimately, enhanced profitability.

ESSENTIAL INDICATORS:

1. A) Details of measures for the well-being of employees²⁸:

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	422	422	100	422	100	NA	NA	422	100	422	100
Female	33	33	100	33	100	33	100	NA	NA	33	100
Total	455	455	100	455	100	33	100	422	100	455	100
Other than Permanent employees											
Male	27	27	100	27	100	NA	NA	27	100	27	100
Female	3	3	100	3	100	3	100	NA	NA	3	100
Total	30	30	100	30	100	3	100	27	100	30	100

²⁸ GRI 401-2

B) Details of measures for the well-being of workers:

Category	Total (A)	% of Workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	382	382	100	382	100	NA	NA	382	100	382	100
Female	36	36	100	36	100	36	100	NA	NA	36	100
Total	418	418	100	418	100	36	100	382	100	418	100
Other than Permanent workers											
Male	1841	1841	100	1841	100	NA	NA	1841	100	1841	100
Female	594	594	100	594	100	594	100	NA	NA	594	100
Total	2435	2435	100	2435	100	594	100	1841	100	2435	100

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	2.33	2.23*

*Note:

- The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure
- Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.
- The disclosures under this parameter are presented on a standalone basis for SJS.

2. Details of retirement benefits, for Current FY and Previous Financial Year²⁹:

Benefits	FY 2025-26 (Current Financial Year)			FY 2024 - 25 (Previous Financial Year)		
	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
Others- Medi-claim	100	100	-	100	100	-

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

SJS confirms that its offices are fully accessible to all employees, including those with disabilities. It actively engages with employees to understand and address their mobility needs, incorporating their feedback into accessibility initiatives; thereby promoting inclusivity; aligned with its recognition as a Great Place to Work for the fifth consecutive year and has been recognised among India's Best Workplaces in Manufacturing as Best Workplaces in Manufacturing India 2026 under Top 30 Mid-size India's Best Workplaces in Manufacturing 2026 category.

- The company's buildings, rooms, toilets, and recreational areas are designed for secure accessibility, allowing comfortable navigation and equal amenity access.
- Safety measures such as handrails and ramps are in place.
- The surrounding area includes accessible pathways, dedicated walkways with accessible stairs and lifts.
- Furthermore, there are no restrictions on personal vehicles within the factory premises.

²⁹ GRI 201-3

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4. Equal Opportunity Policy:

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.

At SJS, we are committed to an inclusive, equitable and safe workplace for all employees, including persons with disabilities, in compliance with the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disabilities Rules, 2017. We uphold equal opportunity and maintain zero tolerance for discrimination in any form.

The Policy is covered under the Human Rights Policy on the website and can be accessed at the given link: <https://sjsindia.com/Docs/Human%20Rights%20Policy%20Ver%202.pdf>.

5. Return to work and Retention rates of permanent employees and workers that took parental leave³⁰:

Gender	Permanent employees		Permanent workers	
	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	100	100	100	100
Female	NA*	NA*	NA*	NA*
Total	100	100	100	100

*NA – as no female workers have taken maternity leave during the reporting period.

6. Is there a mechanism available to receive and redress grievances³¹ for the following categories of employees and worker? If yes, give details of the mechanism in brief:

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company is committed to fostering an inclusive and supportive work environment. To uphold this, a grievance redressal mechanism is in place to ensure timely, fair resolution of employee concerns, promoting a sense of support and value throughout the process.
Other than Permanent Workers	
Permanent Employees	<ul style="list-style-type: none"> • Employees are encouraged to communicate their concerns, complaints, grievances, and suggestions through the following channels: <ol style="list-style-type: none"> a) Utilizing complaint/suggestion boxes placed strategically within the unit. b) Contacting business unit heads directly. c) Registering complaints in writing with the Grievance Desk. <p>Upon receipt of a grievance, our internal grievance committee will review the matter and utilize an escalation matrix to determine the most appropriate course of action. This matrix outlines a set of steps that are designed to facilitate the resolution of the grievance, taking into consideration various factors such as the severity of the grievance, the seniority of the involved parties, and the timeline for resolution.</p> <p>Our escalation process comprises several stages, including:</p> <p>A. Informal Discussion with Supervisor:</p> <p>The first stage of our escalation process involves encouraging employees to speak with their manager before filing a formal grievance. This informal discussion can often help to bridge communication gaps and allow for issues to be resolved quickly and effectively.</p> <p>B. Formal Written Grievance:</p> <p>If the informal discussion is not successful in resolving the grievance, employees can file a formal written grievance. We have developed a grievance form that employees can use to document their concerns.</p>
Other than Permanent Employees	

³⁰ GRI 401-3

³¹ GRI 2-16, GRI 2-25, GRI 2-26

Yes/No (If yes, then give details of the mechanism in brief)
C. Evaluation of Grievance:

Once a formal grievance has been received, the grievance committee will evaluate the matter and determine the appropriate course of action. This can include mediation or other forms of conflict resolution.

D. Conduct a Formal Investigation:

In some cases, a formal investigation may be necessary to gather additional information or evidence. This may involve interviewing witnesses and gathering documents in order to arrive at a fair and impartial resolution. Upon conclusion of the investigation, the grievance committee will work towards creating a resolution that is fair and equitable for all parties involved.

It is important to note that our grievance policy recognises and provides for Anonymous Reporting Option and ensures that No employee will face retaliation for filing a grievance or participating in the grievance resolution process.

7. Membership of employees and worker in association(s) or Unions recognised by the entity³²:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	455	65	14.2	402	Nil	Nil
Male	422	63	14.9	375	Nil	Nil
Female	33	2	6.06	27	Nil	Nil
Total Permanent Workers	418	0	Nil	1426	Nil	Nil
Male	382	0	Nil	404	Nil	Nil
Female	36	0	Nil	36	Nil	Nil

Note: SJS and SDPL staff and labour force do not possess any acknowledged associations or union affiliations. Maintaining the belief that each individual should receive equitable and respectful treatment, regardless of their affiliations or absence thereof. Endeavouring to cultivate an all-encompassing environment that encourages cooperation and novelty. Ensuring that all our staff and labour force are provided with just and unbiased prospects and perks.

8. Details of training given to employees and workers³³:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety		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	422	422	100	422	100	375	375	100	375	100
Female	33	33	100	33	100	27	27	100	27	100
Total	455	455	100	455	100	402	402	100	402	100
Workers										
Male	382	382	100	382	100	404	404	100	404	100
Female	36	36	100	36	100	36	36	100	36	100
Total	418	418	100	418	100	440	440	100	440	100

³² GRI 2-30

³³ GRI 403-5, GRI 404-1, GRI 404-2

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9. Details of performance and career development reviews of employees and worker³⁴:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	422	422	100	375	375	100
Female	33	33	100	27	27	100
Total	455	455	100	402	402	100
Workers						
Male	382	382	100	404	404	100
Female	36	36	100	36	36	100
Total	418	418	100	440	440	100

10. Health and safety management system:

S.no	Response
a)	<p>Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system³⁵?</p> <p>Yes, the Company has implemented a comprehensive occupational health and safety management system. SJS Enterprises Limited has implemented a robust Occupational Health and Safety (OHS) Management System as an integral part of its operations, aimed at fostering a safe, healthy, and environmentally responsible workplace. The system is aligned with ISO 45001:2018 and currently covers all its manufacturing facilities.</p> <p>The Company remains committed to ensuring that all applicable locations operate under certified OHS management systems, reinforcing highest standards of workplace safety.</p> <p>SJS remains committed to continuous improvement, regulatory compliance, resource efficiency, and adoption of best practices to prevent pollution, workplace injuries, and occupational illnesses.</p>
b)	<p>What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity³⁶?</p> <p>SJS Enterprises Limited has implemented a comprehensive safety management framework by integrating Hazard Identification and Risk Assessment (HIRA), Permit-to-Work (PTW) and Job Hazard Analysis (JHA) into its operations. This structured approach enables the Company to proactively identify hazards, assess and control risks, ensure regulatory compliance, and foster a culture of continuous safety improvement. The observance of work safety analysis, Hazard Identification and Risk Assessment (HIRA), standard operating procedure and operational control plan helps to monitor routine and non-routine activities.</p> <p>The Company follows a structured and systematic process to identify work-related hazards and assess risks across both routine and non-routine activities as part of its Occupational Health and Safety Management System:</p> <ol style="list-style-type: none"> Hazard Identification: Hazards are identified across operations through Hazard Identification and Risk Assessment (HIRA), covering processes, equipment, materials, and workplace conditions. Risk Evaluation: Identified hazards are evaluated based on likelihood and severity to determine risk levels and prioritization. Implementation of Controls: Appropriate control measures are implemented in line with the hierarchy of controls to effectively mitigate identified risks. Work Planning and Authorization: Routine activities are managed through Standard Operating Procedures (SOPs) and Work Safety Analysis, while high-risk and non-routine activities are controlled through a Permit-to-Work (PTW) system supported by Job Hazard Analysis (JHA). Monitoring and Inspections: Regular safety inspections, audits, and patrols are conducted to ensure the effectiveness of control measures and identify any new or emerging risks.

³⁴ GRI 404-3

³⁵ GRI 403-1

³⁶ GRI 403-2

S.no	Response
	<p>6. Reporting and Employee Participation: Employees are encouraged to report hazards, unsafe conditions, and near-misses through established reporting mechanisms, enabling proactive risk identification.</p> <p>7. Incident Investigation: All incidents and near-misses are investigated through root cause analysis, with corrective and preventive actions implemented.</p> <p>8. Review and Continuous Improvement: Risk assessments and control measures are periodically reviewed and updated based on audit findings, operational changes, and regulatory requirements. Through this process, SJS ensures proactive risk management, regulatory compliance, and continuous improvement in workplace safety.</p>
c)	<p>Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)</p> <p>Yes, SJS Enterprises Limited has put in place an inclusive and transparent system that enables workers to identify, communicate and act on workplace risks, while ensuring they can safely disengage from hazardous situations without any adverse consequences. This includes;</p> <p>1. Direct Reporting Channels: Employees can promptly escalate safety concerns to their supervisors or relevant authorities through established communication channels.</p> <p>2. Confidential Feedback Mechanisms: Platforms such as suggestion systems allow employees to report hazards or recommend improvements, including on an anonymous basis to encourage openness.</p> <p>3. Committee-Based Escalation: Workers have access to Health & Safety Committee to raise concerns and actively participate in safety-related discussions and decision-making.</p> <p>4. Engagement Platforms: Regular safety interactions, including meetings, inspections, and training sessions, provide opportunities for employees to highlight potential risks.</p> <p>5. Right to Decline Unsafe Work: Employees are encouraged to step away from tasks they perceive as unsafe, ensuring personal safety and preventing potential incidents.</p> <p>6. Action and Feedback Loop: Reported issues are reviewed systematically, addressed in a timely manner, and communicated back to employees to ensure transparency and accountability.</p> <p>7. Ongoing Enhancement: Insights from employee inputs are used to continuously strengthen safety practices and reinforce a proactive safety culture. This approach supports a culture of shared responsibility, enabling employees to contribute actively to maintaining a safe and healthy workplace.</p>
d)	<p>Do the employees/ worker of the entity have access to non-occupational medical and healthcare services³⁷? (Yes/ No)</p> <p>Yes, employees and workers at SJS Enterprises Limited are covered under the Group Personal Accidental (GPA) insurance policy, which includes all types of accidents This provides access to non-occupational medical and health services to employees and workers. Employees can access visiting doctors, online consultations and master health check-ups.</p>

³⁷ GRI 403-6

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11. Details of safety related incidents³⁸, in the following format: *

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one Mn-person hours worked)	Employees	Nil	0.91
	Workers	Nil	0.47
Total recordable work-related injuries	Employees	Nil	1
	Workers	Nil	2
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities) Including in the contract workforce	Employees	Nil	Nil
	Workers	Nil	2

* Note:

The FY 2024–25 disclosures have been restated in line with the revised disclosure boundary to ensure like-to-like comparability of data across reporting periods.

Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

12. Measures to ensure a safe and healthy workplace:

Describe the measures taken by the entity to ensure a safe and healthy workplace³⁹

SJS accords the highest priority to the health, safety, and well-being of its workforce and is committed to maintaining a safe, hazard-free, and compliant working environment across all its operations. The Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System supported by structured policies, monitoring mechanisms, and continuous improvement initiatives.

Key measures include:

Compliance and Certifications: Manufacturing facilities operate in alignment with ISO 45001 (Occupational Health & Safety) and ISO 14001 (Environmental Management) standards, reinforcing safe and sustainable operations

Risk Identification, Monitoring and Control: A comprehensive set of proactive and preventive measures is implemented, including Hazard Identification and Risk Assessment (HIRA), annual EHS planning, and regular shopfloor inspections covering equipment, tools, and working conditions

Safety Systems and Infrastructure: Mandatory use of appropriate Personal Protective Equipment (PPE) is enforced across all operational areas. Facilities are equipped with fire protection systems such as hydrants and extinguishers, clearly marked emergency assembly areas, and CCTV surveillance across critical locations. Additionally, sensor-based automation is deployed on critical machinery to detect unsafe conditions and trigger automatic shutdowns, thereby enhancing operational safety

Chemical and Operational Safety Controls: Stringent protocols are defined and implemented for the safe handling, storage, and release of chemicals in line with statutory safety standards, minimizing exposure to hazardous materials

Employee Health and Medical Support: Medical rooms with first-aid facilities, access to healthcare services, and annual medical check-ups are provided to support early diagnosis and management of occupational and lifestyle-related health risks

Capability Building and Emergency Preparedness: Regular EHS training and awareness programs are conducted to educate employees on safety practices. Dedicated first-aid and firefighting committees are in place, and comprehensive fire safety drills and mock exercises are carried out periodically to strengthen emergency preparedness

Operational Procedures and Controls: Well-defined safety and health Standard Operating Procedures (SOPs) and operational control plans are implemented across operations to ensure consistency, regulatory compliance and effective risk management

Review, Audits and Continuous Improvement: Periodic 5S audits, safety audits, and performance monitoring systems are conducted to identify gaps and drive improvements. All incidents and near-misses are thoroughly investigated, and learnings are used for preventive action and risk reassessment.

³⁸ GRI 403-9, GRI 403-10

³⁹ GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10

13. Number of Complaints on the following made by employees and workers⁴⁰:

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

We are pleased to report that our employees and workers have not lodged any grievances regarding their working conditions or health and safety. This reflects our commitment to providing a secure and healthy working environment for our staff. We will continue to prioritize employee welfare and maintain the highest standards of safety and health.

14. Assessments for the year⁴¹:

	% 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. Corrective Actions⁴²:

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 significant safety-related incidents or material risks have been identified during the reporting period. Accordingly, no major corrective actions were required or are currently underway. The Company continues to proactively monitor health and safety practices and working conditions through regular assessments, audits, and preventive measures to maintain a safe and compliant workplace

LEADERSHIP INDICATORS:

1.

Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Yes, comprehensive financial protection is provided to both employees and workers through multiple insurance and compensation mechanisms.

Workmen Compensation Policy covers workplace-related injuries, disabilities, or fatalities, including incidents occurring outside the premises during the course of employment, thereby ensuring financial security for workers and their families.

In addition, SJS offers Group Personal Accident (GPA) and Group Medical Coverage (GMC) policies. The GMC policy provides medical insurance benefits, including hospitalization, pre- and post-hospitalization expenses, day care treatments, maternity coverage, and access to cashless treatment at network hospitals, helping employees manage medical contingencies.

The GPA policy offers accident-related coverage for permanent and contractual employees, including benefits for accidental death, temporary or permanent disability, emergency medical expenses, and support for dependent children's education.

These measures reflect the Company's commitment to employee welfare, financial protection, and compliance with statutory requirements related to occupational health and safety.

⁴¹ GRI 3-3

⁴² GRI 403-10

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2.

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

A robust framework has been established to ensure that value chain partners comply with all applicable statutory requirements, including the proper deduction and deposition of applicable dues. The following key measures have been implemented:

- Pre-Onboarding Due Diligence:**
 Comprehensive due diligence is conducted to assess vendors' credibility, compliance history, and adherence to legal obligations.
- Vendor Survey Questionnaire**
 Detailed vendor questionnaires capture disclosures on statutory compliances such as PF, ESIC, TDS, and other labour law requirements, along with verification of filings such as GST/CST returns during the registration process.
- ESG-Based and Cross-Functional Evaluation:**
 Vendors and distributors are evaluated on ESG parameters, including labour standards, environmental practices, health & safety, human rights, and governance, through structured assessments involving procurement, plant management, HR, and EHS teams
- Post-Onboarding Monitoring, Statutory Tracking and Compliance Assurance:**
 Continuous monitoring is undertaken through periodic performance reviews and compliance checks

This integrated approach enables timely identification of risks, reinforces accountability, and ensures ethical and regulatory compliance across the value chain.

3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment ⁴³:**

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	Nil
Workers	0	2	0	Nil

4.

Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No):

Yes, SJS is committed to supporting employees across all stages of their career journey, including transitions such as retirement, role changes or separation. To ensure a smooth and dignified transition, the Company has implemented the following measures:

- Career Transition Assistance:** Support is extended to employees to manage career changes smoothly, including retirement or separation, along with guidance on future pathways and opportunities
- Continued Engagement Opportunities:** In suitable cases, the Company considers re-engaging retired employees in a consultant capacity, enabling them to continue contributing their expertise while maintaining professional relevance
- Separation and Retirement Benefits:** Eligible employees are provided with gratuity or severance payments in accordance with their tenure and applicable regulations, ensuring financial support during the transition period.

These measures demonstrate the Company's commitment to supporting employee well-being, dignity, and long-term care, even beyond active employment.

⁴³ GRI 403-9

5. Details on assessment of value chain partners⁴⁴:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

6.

Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners⁴⁵:

No significant risks or concerns have been identified from assessments of health and safety practices and working conditions of value chain partners, and accordingly, no major corrective actions are currently required.

However, any critical observations identified during assessments are documented, and necessary corrective actions, where applicable, are defined under the Health & Safety category and systematically tracked until closure. The Company remains committed to promptly addressing any issues, should they arise, to ensure the highest standards of safety and compliance across its value chain.

PRINCIPLE 4 BUSINESSSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS



We believe that sustainable and responsible growth is driven by strong and meaningful relationships with all stakeholders, including employees, customers, suppliers, investors, communities, and business partners.

The Company is committed to engaging with stakeholders in a transparent, ethical, and inclusive manner, while understanding their expectations and addressing their concerns responsibly. Through continuous dialogue and collaboration, the Company aims to create long-term value and strengthen stakeholder trust.

ESSENTIAL INDICATORS:

1. Identification of stakeholders group:

Describe the processes for identifying key stakeholder groups of the entity⁴⁶

The Company has instituted a structured Stakeholder Engagement Framework to guide the identification and engagement of its key stakeholder groups. The process followed for stakeholder identification is grounded in a comprehensive analysis of the nature and scope of relationships that impact, or are impacted by, the Company’s operations. This process includes the following key dimensions:

- **Dependency** – groups or individuals who are directly or indirectly dependent on the organisation’s activities, products or services and associated performance, or on whom the organisation is dependent in order to operate.
- **Responsibility** – groups or individuals to whom the organisation has, or in the future may have, legal, commercial, operational or ethical/moral responsibilities.
- **Attention** – groups or individuals who need immediate attention from the organisation about financial, wider economic, social or environmental issues.
- **Influence** – groups or individuals who can have an impact on the organisations or a stakeholder’s strategic or operational decision-making.
- **Diverse perspectives** – groups or individuals whose different views can lead to a new understanding of the situation and the identification of opportunities for action that may not otherwise occur.

⁴⁴ GRI 414-2

⁴⁵ GRI 414-2

⁴⁶ GRI 2-29

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2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group: ⁴⁷

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
Shareholders	No	<ul style="list-style-type: none"> • Annual General Meeting • Shareholder meets • Email • Stock Exchange (SE) Intimations • Investor/analysts meet • Conference calls • Annual report • Quarterly results • Media releases • Company website • Notice • Newspaper advertisements 	Quarterly, Half yearly and annually	<p>1) Share price appreciation, dividends, profitability and financial stability:</p> <p>a) Purpose: Evaluate financial performance and stability for potential growth.</p> <p>b) Key topics raised: Share price trends, dividend history, profitability ratios, financial statements, and market conditions</p> <p>c) Concerns raised: Volatility in share prices, non- declaration of dividend and financial risks.</p> <p>2) Queries/suggestions/ assurance / complaints etc:</p> <p>a) Purpose: Address shareholder queries, suggestions, complaints, and provide assurance.</p> <p>b) Key topics raised: Shareholder queries, suggestions, assurances, and concerns.</p>
Customers	No	<ul style="list-style-type: none"> • Partnering with them in their journey from products to services. • One-on-one interaction • Customer satisfaction survey • Feedback surveys and calls post redressal of complaints • Customer service helpline. • Email, Telephone and physical and VC Meetings 	Daily	<p>1) Queries/suggestions/ assurance/ complaints:</p> <p>a) Purpose: Address customer queries, suggestions, complaints, and provide assurance.</p> <p>b) Key topics: Customer service, complaint handling, feedback mechanisms.</p> <p>c) Concerns: On time delivery and quality related concerns.</p> <p>2) Understanding the customers' requirements:</p> <p>a) Purpose: Understand customer requirements to improve products and services.</p> <p>b) Key topics: Customer needs analysis, market research, product development.</p>

⁴⁷ GRI 2-29

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
Suppliers	No	<ul style="list-style-type: none"> • Supplier meets • One-on-one interactions • Email, Telephone and physical and VC Meetings • Surveys including questionnaires 	Fortnightly	<p>1) Supplier Feedback Mechanism:</p> <p>a) Purpose: To gather feedback and input from suppliers regarding their experiences, challenges, and suggestions for improvement.</p> <p>b) Key topics: Supplier relationships, contract terms, payment processes, and communication channels.</p> <p>2) Supplier Performance Evaluation:</p> <p>a) Purpose: To assess the performance of suppliers and provide feedback on areas of improvement.</p> <p>b) Key topics: Quality of goods/ services, timeliness, adherence to contractual obligations, and compliance with ethical standards.</p> <p>3) Supplier Capacity Building:</p> <p>a) Purpose: To provide support and resources to suppliers to enhance their capabilities and meet the company's requirements.</p> <p>b) Key topics: Training programs, supplier development initiatives, and sharing best practices.</p> <p>4) Collaborative Innovation:</p> <p>a) Purpose: To foster innovation and collaboration between the company and suppliers to drive mutual growth and development.</p> <p>b) Key topics: Joint research and development projects, co-creation of new products/ services, and sharing market insights.</p> <p>5) Ethical and Sustainable Practices:</p> <p>a) Purpose: To ensure suppliers adhere to ethical and sustainable practices in their operations</p> <p>b) Key topics: Compliance with labour standards, environmental regulations, and responsible sourcing.</p>

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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
Employee and Workers	No	<ul style="list-style-type: none"> Personalised learning and development programmes Regular performance review and feedback One-on-one engagement, townhall meetings Employee engagement surveys Programmes catered around overall wellbeing Intranet Portal Casual interaction and daily games post lunch Emails, Notice Board, Meetings 	Daily	<p>1) Hearing of all employee concerns</p> <p>a) Purpose: To provide an open forum for employees to voice their concerns and improve company culture.</p> <p>b) Key topics: Employee concerns, communication, and feedback mechanisms</p> <p>2) Conducting meetings:</p> <p>a) Purpose: To facilitate communication and decision-making within the organization.</p> <p>b) Key topics: Meeting agenda, participation, and outcomes.</p> <p>3) Suggestion Schemes:</p> <p>a) Purpose: To encourage employees to contribute innovative ideas and improve company operations.</p> <p>b) Key topics: Suggestion submission process, evaluation criteria, and implementation strategies.</p> <p>4) Workplace Well-Being and Ethical Awareness:</p> <p>a) Purpose: To promote overall well-being including mental health by reducing workplace stress and ensuring job security.</p> <p>b) Key topics: Awareness of available benefits, access procedures, and ethical conduct.</p>
Government and Regulators	No	<ul style="list-style-type: none"> E-mails and letters. Conferences Industry forums Regulatory filings Meetings with officials Representations 	On periodical basis as provided under relevant legislations	<p>1) In relation to Compliances with applicable laws, Industry concerns, changes in regulatory frameworks, skill and capacity building, employment:</p> <p>a) Purpose: To ensure compliance with applicable laws, adapt to regulatory changes, stay informed of industry concerns, invest in employee skills.</p> <p>b) Key topics: Regulatory compliance, industry trends, workforce development, employment policies, and skill-building initiatives.</p>

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
Community	Yes	<ul style="list-style-type: none"> • Collaboration with non-governmental organisations (NGOs) • Field visits • CSR and sustainability initiatives • Skill development • One-on-one interactions 	Periodically	<p>a) Purpose: Develop and implement sustainable CSR initiatives related to water and natural resource management, community development, education/skill development, and livelihood support.</p> <p>b) Key topics: Water and natural resource management, community development, education/skill development, livelihood support, and sustainability reporting.</p>
Board of Directors	No	<ul style="list-style-type: none"> • Board Meetings - Regular board meetings, either in person or virtually typically on a quarterly basis. • Board Committees Meetings • Board Reports • Informal Updates – are provided on an ongoing basis through channels such as emails, phone calls, or meetings outside of regular Board meetings. 	Quarterly and on any event/need basis.	<p>1) Company's business operations, planning, strategies etc:</p> <p>a) Purpose: To review the company's current business operations, planning and strategies, and identify opportunities for improvement.</p> <p>b) Key topics: Business model, operational efficiency, market analysis, growth strategies, risk management, and financial performance.</p>
Contractors	No	<ul style="list-style-type: none"> • Emails • Need based meetings • Periodical Reports 	Periodically	<p>Purpose: Manage the contractor relationship for quality performance and contractual compliance.</p> <p>Key Topics: Contractual Agreements, Performance Evaluation, Fair and Timely Payment, Quality and Performance.</p>
Subsidiary	No	<ul style="list-style-type: none"> • Emails • Need based meetings • Periodical Reports 	Quarterly and Requirement basis.	<p>1) Strategic Alignment:</p> <p>a) Purpose: To align the subsidiary company's goals and strategies with the overall objectives of the Company.</p> <p>b) Key topics: Business plans, market expansion strategies, product development, and resource allocation.</p> <p>2) Performance Reviews and Reporting:</p> <p>a) Purpose: To review the performance of subsidiary company, assess key metrics, and ensure transparency in reporting.</p>

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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
				<p>b) Key topics: Financial performance, operational efficiency, market share, and compliance with regulations.</p> <p>3) Knowledge Sharing and Best Practices:</p> <p>a) Purpose: To promote knowledge sharing and best practice exchange between the Company and its subsidiaries.</p> <p>b) Key topics: Innovation, process optimization, risk management, and market insights.</p>
Bankers	No	<ul style="list-style-type: none"> Periodic Meetings Periodic Reports Emails 	Requirement basis	<p>a) Purpose: Understand banking compliance, maintain rapport with bankers and manage banking/credit facilities.</p> <p>b) Key topics: Banking regulations, compliance requirements, credit facilities, maintaining relationships with bankers.</p>
Peers	No	<ul style="list-style-type: none"> Industry events and conferences Trade associations and industry groups Market research and analysis Benchmarking studies 	Requirement basis	<p>Global developments:</p> <p>a) Purpose: Provide insights on global developments that may impact the company's operations and strategies</p> <p>b) Key topics: Geopolitical risks, macroeconomic trends, emerging technologies, social and environmental issues, and industry developments.</p>
Unemployed Youth	Yes	<ul style="list-style-type: none"> In collaboration with NAPS Training partners. Non-Governmental Organisation (NGO) partners 	Monthly/Batch-wise/ Program based	<p>a) Purpose: To enhance employability of unemployed youth by addressing skill gaps, improving job readiness, and enabling sustainable livelihood opportunities.</p> <p>b) Key Topics: Skill development and vocational training, Job readiness and employability enhancement, Placement support and career guidance, Livelihood and income generation initiatives, Industry-relevant training programs</p>

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
Women	Yes	<ul style="list-style-type: none"> Local community interaction, Self Help Group (SHG) meeting 	Monthly/Program based	<p>a) Purpose: To drive inclusive and sustainable socio-economic development by empowering women and local communities through skill development, entrepreneurship support, and long-term income generation initiatives</p> <p>b) Key Topics: Engagement with women and local communities Collaboration with NGO partners, Self Help Group (SHG) interactions and capacity building, Community mobilization and outreach programs, Skill development and livelihood enhancement initiatives, Entrepreneurship support for sustainable income generation</p>

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:

SJS maintains structured and continuous engagement with stakeholder group groups, including investors, employees, customers and community members, as part of its routine operations.

These engagements occur during scheduled interactions as well as in response to specific issues or concerns raised by stakeholders across economic, environmental and social areas through regular interactions led by senior management and supported by formal feedback mechanisms under its Stakeholder Management Policy which outlines clear procedures for receiving, addressing and escalating stakeholder feedback. Suggestions, complaints and grievances are captured through well-defined communication channels and are addressed in a timely and transparent manner.

Stakeholder inputs are captured, reviewed and where necessary, escalated to the Board or relevant Committees such as Audit, CSR, Risk Management and Stakeholders’ Relationship Committees. This ensures that stakeholder perspectives are integrated into decision-making, reinforcing transparency, accountability and long-term value creation

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2.

Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity:

Yes.

SJS actively leverages stakeholder engagement as a critical approach to identify and manage environmental and social issues relevant to its operations. Through structured materiality assessments, the Company aims to understand evolving stakeholder expectations and incorporate these insights into its sustainability strategies, goals and reporting frameworks.

- Identifying key stakeholders and relevant environmental and social issues through internal collaboration across functions.
- Engaging with stakeholders and senior management through structured discussions to gather insights and feedback. Consultations are conducted with a broad range of stakeholders, including local community members, healthcare professionals, educational institutions, and government officials. These dialogues enable the Company to capture diverse perspectives on pressing environmental and social concerns.

Incorporating stakeholder inputs into policies, strategies, CSR initiatives, and operational practices to address concerns and align with sustainability priorities

3.

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

Community development

SJS actively undertakes CSR initiatives focused on community development and social well-being. These efforts include supporting underprivileged sections of society, assisting students in nearby communities, promoting education, and facilitating access to healthcare through medical camps, check-ups and support for medical infrastructure in collaboration with NGOs. The Company also contributes to improving access to safe drinking water in surrounding areas. Detailed information on these initiatives is provided in the Corporate Social Responsibility Report.

- **Health Camps for Rural Communities**

Conducted comprehensive health check-ups and offered free doctor consultations to over..... underprivileged villagers, improving early diagnosis and preventive healthcare.

- **Tree Plantation Project**

Launched a large-scale tree plantation initiative over 2750 saplings planted aimed at environmental sustainability and creating green spaces in rural and peri-urban areas, with active community involvement.

Employment for Youth

SJS supports unemployed youth by enhancing employability through skill development initiatives under the National Apprenticeship Promotion Scheme (NAPS). Through this program, the Company addresses skill gaps, improves job readiness, and enables sustainable livelihood opportunities by providing structured apprenticeship training and industry exposure.

Women Empowerment

SJS through vocational training, has trained underprivileged women through structured vocational training programs, enhancing their employability and supporting financial independence.

PRINCIPLE 5 | BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS


We believe that businesses should respect and promote human rights for all individuals associated with their operations, including employees, workers, suppliers, contractors, and communities. The Company is committed to providing a safe, inclusive, equitable, and respectful workplace that upholds dignity, diversity, equal opportunity, and freedom from discrimination, harassment, child labour, and forced labour.

The Company continues to strengthen its human rights practices through employee awareness programs, fair employment practices, grievance redressal mechanisms, workplace safety measures, and compliance with applicable laws and regulations. By fostering a culture of respect, integrity, and accountability, the Company aims to create a positive and empowering work environment while contributing towards responsible and sustainable business growth.

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: ⁴⁸

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	455	455	100	402	402	100
Other than permanent	30	30	100	39	39	100
Total Employees	485	485	100	441	441	100
Workers						
Permanent	418	418	100	440	440	100
Other than permanent	2435	2435	100	2094	2094	100
Total Workers	2853	2853	100	2534	2534	100

2. Details of minimum wages paid to employees and workers, in the following format:⁴⁹:

Category	FY 2025-26				FY 2024-25					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	455	-	-	455	100	402	-	-	402	100
Male	422	-	-	422	100	375	-	-	375	100
Female	33	-	-	33	100	27	-	-	27	100
Other than Permanent	30	-	-	30	100	39	-	-	39	100
Male	27	-	-	27	100	37	-	-	37	100
Female	3	-	-	3	100	2	-	-	2	100

⁴⁸ GRI 2-24

⁴⁹ GRI 405-2

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Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Workers										
Permanent	418	-	-	418	100	440	-	-	440	100
Male	382	-	-	382	100	404	-	-	404	100
Female	36	-	-	36	100	36	-	-	36	100
Other than Permanent	2435	-	-	2435	100	2094	-	-	2094	100
Male	1841	-	-	1841	100	1737	-	-	1737	100
Female	594	-	-	594	100	357	-	-	357	100

3. Details of remuneration/salary/wages:⁵⁰

a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	5	3.97	1	1.65
Key Managerial Personnel**	2	27.60	0	0
Employees other than BoD and KMP	184	0.85	22	0.85
Workers	223	0.42	34	0.36

At SJS, remuneration is same for men and women working full-time, in the same grade, in the same role, and at the same location, and with the same level of experience.⁵¹

* The Board of Directors comprises all Directors, including three Independent Directors, who are not on the company's payroll as employees.

** Key Managerial Personnel includes Company Secretary and Chief Financial Officer.

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

	FY 2025-26 (%) (Current Financial Year)	FY 2024 – 25 (%) (Previous Financial Year)
Gross wages paid to females as % of total wages	15.47	12.87

* Note :

Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

The disclosures under this parameter are presented on a standalone basis for SJS.

4. Focal point for addressing human rights⁵²:

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. Mrs. Umadevi S, Head of HR Department, serves as the focal point for human rights issues, while Executive Directors oversee any business-related human rights impacts.

⁵⁰ GRI 2-19, GRI 2-21

⁵¹ GRI 202-1, GRI 405-2

⁵² GRI 2-13

5. Internal mechanisms in place to redress grievances related to human rights issues:

Describe the internal mechanisms in place to redress grievances related to human rights issues⁵³.

The Company is committed to upholding human rights and has established structured internal mechanisms to address any related grievances in a timely and transparent manner.

The Company has implemented key policies including ;

- Prevention of Sexual Harassment (POSH) Policy
- Grievance Redressal Policy
- Vigil Mechanism/Whistle-Blower Policy
- A dedicated employee mobile application for grievance registration

Employees and workers can raise grievances through multiple channels, including direct communication with supervisors, the HR department, designated committees, or through formal reporting mechanisms such as email or internal platforms. All complaints are acknowledged, recorded, and assigned for review.

Upon receipt, grievances are assessed and, where required, a committee is constituted within a defined timeframe to investigate the matter. The resolution process includes detailed evaluation, corrective action where necessary, and communication of outcomes to the concerned individual. The Company ensures that grievances are addressed promptly, with defined timelines for resolution and escalation where required.

These mechanisms ensure confidentiality, fairness, and protection against retaliation, reinforcing the Company's commitment to ethical practices and respect for human rights across its operations.

6. Number of Complaints on the following made by employees⁵⁴ and workers:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

* Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

⁵³ GRI 2-16, GRI 2-25, GRI 2-26

⁵⁴ GRI 406-1

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

Mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases⁵⁵.

To prevent adverse consequences to the complainant in discrimination and harassment cases in the workplace, the company has established a mechanism that consists of various policies, procedures and guidelines. The mechanism includes a code of conduct that outlines the company's expectations for appropriate workplace behaviour and provides guidance on addressing harassment.

The company has also established a confidential reporting system that allows employees to report any incidents of harassment without fear of retaliation. Confidentiality is strictly maintained throughout the investigation process, ensuring that information is shared only with those directly involved in resolving the grievance.

Furthermore, the Entity upholds the principles of confidentiality, sensitivity, non-retaliation, and impartiality across its Grievance Redressal, Whistleblower, and POSH Policies. All reports and related information are treated with strict confidentiality and are accessible only to authorize personnel. This ensures that no employee will face repercussions for filing a grievance or participating in its resolution. This discourages any form of retaliation and fosters an environment where employees feel safe to voice their concerns without fear of retribution.

Additionally, the option for anonymous reporting provides an alternative avenue for employees who may be uncomfortable reporting grievances openly.

To ensure compliance with its harassment prevention policies, the company conducts regular audits and assessments of its workplace culture and practices. These assessments help identify areas for improvement and ensure that the company is taking all necessary steps to prevent harassment.

9. Human rights requirements forming part of your business agreements and contracts: :

Do human rights requirements form part of your business agreements and contracts?⁵⁶ (Yes/No).

Yes.

At SJS, human rights requirements are integrated into our business agreements and contractual frameworks, particularly as part of our supplier, dealer, and vendor onboarding processes. This approach ensures alignment with applicable laws, international labour standards, and environmental regulations, while promoting a culture of ethics, integrity, and accountability across our value chain.

Key provisions embedded in our agreements include:

- **Ethical Labour Practices:**
Clauses that prohibit forced labour, child labour, and human trafficking, and mandate ethical recruitment and employment practices.
- **Community Rights:**
Obligations to respect the land, water, and forest rights of indigenous peoples and local communities, thereby supporting inclusive and responsible operations.
- **Diversity and Inclusion:**
Expectations for partners to foster diverse workplaces and uphold equal opportunity employment regardless of race, gender, ethnicity, or other protected attributes.

⁵⁵ GRI 2-16, GRI 2-25, GRI 2-26

⁵⁶ GRI 2-23, GRI 2-24

Do human rights requirements form part of your business agreements and contracts?⁵⁶ (Yes/No).

- **Fair Employment Terms:**

Requirements ensuring the fair treatment of workers, covering aspects such as minimum wages, reasonable working hours, freedom of association, and safe working conditions.

Through these contractual commitments, SJS ensures that all stakeholders in its supply chain not only comply with legal standards but also uphold universal human rights principles. Furthermore, the Entity follows a formal process to regularly review and update these agreements, ensuring continued compliance and reinforcing its commitment to the integration of human rights across its operations

10. Assessments for the year:

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

11. Corrective Actions to address significant risks / concerns arising from the assessments:**Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

The Company is deeply committed to upholding human rights and has established a comprehensive framework to address key risks and concerns, including child labour, forced labour, sexual harassment, discrimination, and fair wages. We have enhanced our due diligence procedures to better identify and address any potential violations, ensuring compliance with ethical standards and environmental regulations throughout our supply chain. Regular assessments and employee training initiatives help raise awareness and prevent incidents. If any violations are detected, swift and decisive corrective actions are taken, including contract terminations or legal recourse as necessary. Furthermore, our policies and procedures are continuously reviewed and reinforced to uphold human rights standards across all operations.

As part of our ongoing efforts, there were no significant risk/concern that arose on its self-assessment and from the diligence of customers.

LEADERSHIP INDICATORS:**1.****Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints:**

During the reporting period, no significant human rights grievances or complaints were reported. As a result, there was no necessity to modify or introduce new business processes in response. Nonetheless, the company continues to proactively monitor its operations and remains committed to enhancing its systems to promptly address any potential human rights concerns that may arise in the future

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2.

Details of the scope and coverage of any Human rights due diligence conducted:

SJS Group conducts structured human rights due diligence across its operations and supply chain to ensure alignment with ethical and regulatory standards. This includes safeguarding employee rights, assessing potential risks through periodic reviews and engaging with stakeholders to capture relevant concerns. Suppliers are also evaluated through onboarding checklists, self-declarations and risk-based audits, with the depth and frequency of assessments determined by the level of risk.

Ongoing monitoring mechanisms are in place to track compliance and any identified gaps are addressed through timely corrective actions, reinforcing the Company's commitment to responsible and fair business practices.

3. Is the premise/office of the entity accessible to differently abled visitors:

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, all our premises fully comply with the requirements of the Rights of Persons with Disabilities Act, 2016. In alignment, SJS Group has ensured its premises are accessible and inclusive through the following measures:

- **Accessible Infrastructure:**
All buildings, rooms, toilets, and recreational areas are designed with universal accessibility features to support individuals with disabilities.
- **Handrails and Ramps:**
Secure handrails and gently sloped ramps are installed to facilitate safe and comfortable movement across the premises.
- **Accessible Pathways and Walkways:**
External areas, including pathways and walkways, are structured to accommodate mobility aids and ensure smooth access.
- **Staircase and Lift Access:**
Stairs and elevators are equipped with features that meet accessibility standards, enabling easy movement between floors for differently abled visitors.
- **Inclusive Design Philosophy:**
These provisions reflect the company's commitment to inclusivity, ensuring that all visitors, regardless of physical ability, can navigate the premises with dignity and independence.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	100 %
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

SJS Group has conducted an assessment of its value chain partners, covering all its' vendors and service providers. This evaluation was carried out through a comprehensive questionnaire that encompassed various Environmental, Social, and Governance (ESG) factors including the above-mentioned factors.

The assessment process was designed to be thorough and informative, enabling the Company to gain a clear understanding of the practices and standards maintained by its value chain partners.

5.

Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above:

There were no significant risks/ concerns arising from assessments of value chain partners.

PRINCIPLE 6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT



We recognize that, as a responsible organization, we have a duty to protect and restore the environment while ensuring sustainable use of natural resources. Through efficient resource management, reduction of emissions, increased use of renewable energy, water conservation initiatives, waste minimization, and responsible environmental practices, the Company strives to minimize its environmental footprint and contribute towards long-term ecological sustainability.

Environmental stewardship remains integral to the Company's operations and long-term strategy. By continuously improving environmental performance and adopting sustainable practices across its operations, the Company aims to strengthen resilience, enhance operational efficiency, and contribute positively towards a cleaner and more sustainable future for all stakeholders.

Note: All the disclosures under this Principle for SJS are on a standalone basis.

ESSENTIAL INDICATORS:

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format⁵⁷:

Parameter	FY 2025-26 (Current Financial Year (GJ))	FY 2024-25 (Previous Financial Year (GJ))
From renewable sources		
Total electricity consumption (A)	37141.16	26865.52
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	37141.16	26865.52
Energy intensity per rupee of turnover (Total renewable energy consumed / Revenue from operations)	0.00000657670	0.00000675000

⁵⁷ GRI 302-1, GRI 302-3

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Parameter	FY 2025-26 (Current Financial Year (GJ))	FY 2024-25 (Previous Financial Year (GJ))
From non-renewable sources		
Total electricity consumption (D)	2014.85	5168.34
Total fuel consumption (E)	419.93	272.19
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	2,434.79	5440.53
Energy intensity per rupee of turnover (Total non-renewable energy consumed / Revenue from operations)	0.000000431140	0.000001366950
Total energy consumed (A+B+C+D+E+F)	39,575.95	32306.05
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000070078	0.000008116996*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP)	0.0001425393	0.0001629893
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Note

The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure.

Energy intensity per rupee of turnover of Total Renewable energy consumed and Energy intensity per rupee of turnover Total Non-renewable energy consumed disclosure is to draw like-to-like comparability of data across reporting periods.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by IMF which is 20.34 for India.

Renewable energy consumption increased due to higher procurement of green energy.

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.

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, has given Reasonable Assurance on the said parameter.

2.

Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

None of our sites/facilities are identified as Designated Consumers (DCs) under the PAT scheme of the Government of India.

3. Provide details of the following disclosures related to water⁵⁸, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	55152.69	60037.84
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	55152.69	60037.84
Total volume of water consumption (in kilolitres)	55152.69	60037.84
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000097660	0.0000150847*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00019864146	0.00030290067*
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Note :

The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by IMF which is 20.34 for India.

Reduction in water consumption was supported by rainwater harvesting and water recycling initiatives.

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.

The assessment/evaluation has been carried out in-house and J. Sundharesan and Associates, has given Reasonable Assurance on the said parameter.

4. Provide the following details related to water discharged: Not Applicable

Parameter	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

⁵⁸ GRI 303-3, GRI 303-5

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Parameter	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

5. Mechanism for Zero Liquid Discharge:

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation⁵⁹.

As part of its commitment to environmental sustainability and responsible corporate practices, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism to ensure the complete treatment and recycling of wastewater generated from its industrial operations.

The Company has established state-of-the-art wastewater treatment facilities, including Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs), to effectively manage and recycle industrial wastewater. The treatment process incorporates a combination of physical, chemical, and biological methods, ensuring the highest standards of purification and resource optimization.

- **Advanced Wastewater Treatment Process**

- Wastewater undergoes rigorous treatment through a combination of physical, chemical, and biological processes to remove impurities and contaminants.
- The treated water is subjected to a series of filtration and evaporation processes, ensuring that only purified water remains, which is subsequently reused within the plant.
- The residual solid waste (sludge) is responsibly disposed of through environmentally sustainable methods.

- **Sewage Treatment Plant (STP) Utilization**

- The liquid waste from the STP undergoes further processing to produce sludge, while the treated water is repurposed for non-potable applications, such as toilet flushing and landscape irrigation.

- **Effluent Treatment Plant (ETP) Management**

- Effluent from industrial processes is treated within the ETP facility, resulting in the generation of ETP sludge.
- The sludge is safely disposed of through authorized vendors, ensuring compliance with environmental regulations and sustainability best practices.

By adopting the Zero Liquid Discharge (ZLD) framework, the Company has achieved the following:

- Reduction in dependence on freshwater sources, promoting water conservation.
- Minimized environmental impact by ensuring complete wastewater treatment and recycling.- Sustainable management of industrial effluents, aligning with regulatory and ecological standards.

⁵⁹ GRI 303-1, GRI 303-2

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024 – 25* (Previous Financial Year)
Nox	mg/Nm ³	3.4	3.1
SO _x	mg/Nm ³	2.5	2.5
Particulate matter (PM)	mg/Nm ³		
Particulate matter (PM) size less than 10		10	8.8
Particulate matter (PM) size less than 2.5		3.2	3.2
Persistent organic pollutants (POP)	Nm ³ /hrs	NA	NA
Volatile organic compounds (VOC)	Kg/hrs	NA	NA
Hazardous air pollutants (HAP)	mg/Nm ³	NA	NA
Others – please specify	mg/Nm ³	BDL	BDL

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.

The assessment / evaluation has been carried out by Madhav and Associates.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format⁶⁰:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
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	94.54	84.49
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	340.12	872.44
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent	0.00000007697	0.0000002404*
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 emissions / Revenue from operations adjusted for PPP) *	Metric tonnes of CO ₂ equivalent	0.00000156550	0.00000482786*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent	-	-

* Note:

The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure.

GHG emissions are calculated in accordance with the GHG Protocol using emission factors published by recognized National and International agencies.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by IMF which is 20.34 for India.

Decrease in Scope 2 emissions was mainly driven by higher renewable energy share in the electricity mix.

⁶⁰ GRI 305-1; GRI 305-2, GRI 305-4

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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.

The assessment / evaluation has been carried out in-house and J. Sundharesan and Associates, has given reasonable assurances on the said parameter.

8. Project related to reducing Green House Gas emission:

Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details⁶¹

SJS has implemented multiple impactful projects aimed at significantly reducing its greenhouse gas (GHG) emissions across operations:

- **Renewable Energy Utilisation:**

The company has made substantial progress in meeting its manufacturing energy needs through renewable sources. Approximately 11% of the annual electricity consumption was generated from rooftop solar panels and a solar park within the factory premises. Currently, 94% of total energy consumption is sourced from renewable energy. To strengthen this commitment, SJS has installed a solar plant with a total capacity of 2 MWp and entered into power supply and off-take agreements to secure up to 5 MWp (7.5 Mn units) of solar power annually. The company is now fully reliant on renewable energy sources, significantly reducing its carbon footprint.

Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details

- **Afforestation Program:**

SJS planted around 2750 trees as part of a localized greening initiative to enhance carbon sequestration and improve ambient air quality, contributing directly to GHG mitigation.

- **Elimination of Paper Cups:**

In FY 2025-26, the company replaced single-use paper cups with reusable steel cups, resulting in a reduction of 5.72 tons of CO₂ emissions, promoting sustainable consumption practices

- **Elimination of Single-Use Plastic Bottles:**

As part of its long-term sustainability roadmap, SJS has eliminated around 90-95% use of single-use plastic bottles across its premises. This initiative has prevented approximately 1.39 metric tons of plastic waste, further lowering emissions related to plastic production and disposal.

- **Sustainable Mobility and Electric Vehicle Initiatives:**

SJS has undertaken sustainable mobility initiatives as part of its greenhouse gas (GHG) emission reduction initiatives. During the year, the Company deployed 1 electric vehicle (two wheeler) , 1 electric (tow truck), 1 electric (car) ("EVs") for official use within its premises and established EV charging infrastructure to support employees and visitors using EVs.

Additionally, the Company promotes adoption of low-carbon transportation by providing incentives to employees purchasing EVs. These initiatives contribute towards reduction in fossil fuel consumption and support the Company's broader environmental and climate action objectives.

⁶¹ GRI 305-5

9. Provide details related to waste management by the entity, in the following format⁶²:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024 – 25* (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1108.25	717.27
E-waste (B)	1.32	1.41
Bio-medical waste (C)	0.0062	0.0004
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Non - Hazardous waste (G):	22.01	19.75
Other Hazardous waste (H):	0	0
Total (A+ B + C + D + E + F + G + H)	1,131.59	738.43
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000002004	0.0000001855*
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) *	0.0000040756	0.0000037255*
Waste intensity in terms of physical output	-	-
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 tonnes)		
Category of waste		
(i) Recycled	Due to the inherent nature of our business operations, the Company has limited opportunities within this particular domain.	
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Other Non- Hazardous waste	
(i) Incineration	16.266	
(ii) Landfilling	-	
(iii) Other disposal operations	5.75	
Total	22.01	

* The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated 20th December, 2024, to ensure consistency and comparability with the current financial year disclosure.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year by IMF which is 20.34 for India.

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.

The assessment / evaluation has been carried out in-house and J. Sundharesan and Associates, has given reasonable assurances on the said parameter.

⁶² GRI 306-3, GRI 306-4, GRI 306-5

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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 wastes⁶³

Waste Management Practices:

- **Integrated Waste Handling System:**

A robust waste management system has been implemented to ensure the safe and efficient handling, segregation, storage, transportation, and disposal of various waste streams, with a focus on minimizing landfill contribution and environmental risks.

- **Color-Coded Segregation Framework:**

A clearly defined color-coding mechanism is used to segregate waste:

- Red – Hazardous waste
- Green – Biodegradable waste
- Yellow – Adhesive waste
- Blue – Plastic waste

This system enables easy identification and systematic segregation, leading to more effective waste treatment and disposal.

- **Specialized Waste Monitoring:**

In addition to general categories, specific waste streams such as E-waste, aluminium scraps, roll storage waste, and metal waste are separately identified, tracked, and managed using appropriate handling and disposal protocols.

- **Authorized Waste Disposal:**

All waste is routed through vendors authorized by the Karnataka State Pollution Control Board (KSPCB), ensuring environmentally compliant and lawful disposal. This includes an established partnership with an approved scrap and waste management vendor.

- **Dedicated Waste Transportation:**

A separate transportation facility is maintained for waste movement, ensuring safe and organized transfer without cross-contamination or operational disruption.

- **Workforce Health and Safety:**

Employees involved in waste handling are provided with appropriate Personal Protective Equipment (PPE) and are trained in safe handling practices to mitigate occupational hazards.

Hazardous and Toxic Chemical Reduction Strategy:

- **Minimization Approach:**

The Company actively seeks to reduce the usage of hazardous and toxic chemicals across its production processes through material substitution, process optimization, and adoption of cleaner technologies.

- **Monitoring and Compliance:**

Regular monitoring is conducted to assess chemical use and waste generation, ensuring strict compliance with applicable environmental regulations and internal safety standards.

- **Sustainable Product and Process Design:**

The Company promotes eco-efficient product design and process innovation, aiming to eliminate or significantly reduce dependency on hazardous substances while maintaining product quality and performance.

⁶³ GRI 306-2; GRI 3-3

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 format⁶⁴:

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.
-	-	-	-

The Company does not have any operations/offices in/around ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year⁶⁵:

S. No.	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
Environmental impact assessments are not applicable to the Company during the reporting period as no projects requiring such assessments under applicable laws were undertaken.						

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 format⁶⁶:

Yes, compliance with all applicable environmental laws and regulations in India—such as the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and related rules—has been duly maintained by the Company. Internal systems and monitoring frameworks have been implemented to ensure ongoing adherence. This approach underscores the Company's commitment to strong environmental governance and responsible operational practices.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	NA	NA	NA	NA

LEADERSHIP INDICATORS:

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)⁶⁷:

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

(i)	Name of the area	-
(ii)	Nature of operations	-

The Company does not have facility / plant located in areas of water stress.

⁶⁴ GRI 304-1

⁶⁵ GRI 413-1, GRI 303-1

⁶⁶ GRI 2-27

⁶⁷ GRI 303-3, GRI 303-4, GRI 303-1, GRI 303-2, GRI 303-5

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(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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.

Not Applicable.

⁶⁸ GRI 305-3, GRI 305-4

⁶⁹ GRI 304-2, GRI 304-3

2. Please provide details of total Scope 3 emissions & its intensity, in the following format ⁶⁸:

Parameter	Unit (Metric tonnes of CO ₂ Equivalent)	FY 2025-26 (Current Financial Year)	FY 2024 – 25 (Previous Financial Year)
Total Scope 3 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	76.60	74.63 *
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	0.0014	0.0019**
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent		-

*Note :

The Company has calculated Scope 3 emissions from the emission source category of employee commute and business travel.

The figures for the financial year 2024-2025 has been restated following the SEBI guidelines issued under the circular Industry Standards Forum guidance for BRSR Core dated December 20, 2024, to ensure consistency and comparability with the current financial year disclosure.

GHG emissions are calculated in accordance with the GHG Protocol using emission factors published by recognized agencies.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

The assessment / evaluation has been carried out in-house.

3.

With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities⁶⁹

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as as outcome of such initiatives, as per the following format:

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Improving Resource Efficiency	1. Reduction in Conventional Electricity Consumption:	SJS has actively worked to lower its energy consumption from conventional sources such as BESCOM and fossil fuels.	<ul style="list-style-type: none"> Increased energy independence achieved through greater utilization of re energy, reducing reliance on conventional sources.
	2. Procurement of Renewable Energy	SJS purchased Third Party Power which includes the utilization of Solar and Wind energy. The Company has strategically procured renewable energy—specifically wind and solar power— thereby supporting the transition to cleaner energy sources.	<ul style="list-style-type: none"> Significant reduction in greenhouse gas emissions and carbon footprint due to solar energy adoption, contributing to environmental sustainability. Improved energy sustainability across manufacturing units as a result of renewable energy use.

Business Responsibility & Sustainability Report (Contd.)

SI. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Reducing Impact due to Carbon emissions	3. Afforestation Program	SJS planted around 2750 trees as part of a localized greening effort aimed at reducing carbon footprint and improving ambient air quality.	<ul style="list-style-type: none"> Improved Ambient Air Quality Biodiversity Support Soil and Water Conservation Increased Green Cover
	4. Elimination of Paper cups	In FY 2025-26, SJS replaced paper cups with reusable steel cups, resulting in a CO ₂ emissions reduction of 5.72 tons.	<ul style="list-style-type: none"> Reduction in Plastic Waste Generation Lower Carbon Footprint from Packaging
	5. Elimination of plastic bottles	As part of its long-term sustainability roadmap, SJS has eliminated 90-95% use of single-use plastic bottles within its premises. This initiative is aimed at reducing plastic waste and promoting environmentally responsible practices. As a result, the company has already avoided the generation of approximately 1.39 metric tons of plastic waste.	<ul style="list-style-type: none"> Cost Savings Over Time
	6. Installation of EV Charging Infrastructure	As part of its integrated energy management strategy, SJS has deployed 1 electric vehicle (two wheeler), 1 electric (tow truck), 1 electric (car) collectively 3("EVs") for official use within its premises and established EV charging infrastructure to support employees and visitors using EVs. its premises, encouraging the adoption of electric mobility and reducing emissions from internal transportation.	<ul style="list-style-type: none"> Encouraged the use of clean transportation options within the organization. Facilitated the transition to electric mobility for employees and logistics. Contributed to lowering the carbon footprint of employee commutes and internal transportation. Reinforced the company's reputation as a forward-looking, environmentally conscious employer.
	7. Innovative Solution: Replacement of Conventional Plastics with Bioplastics in Packaging	The company has transitioned from traditional plastic packaging to bioplastics, a biodegradable and eco-friendly alternative. This innovative material substitution significantly reduces the environmental impact associated with conventional plastic use.	<ul style="list-style-type: none"> Lower Carbon Footprint – A reduction of 5.076 tons in FY 2024-25 through the adoption of returnable packaging Support for Circular Economy Practices Decrease in Non-Biodegradable Waste Alignment with SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action)

	Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Reducing Impact Due to Effluent Discharge	8.	Implementation of Authorized Waste Collection Systems	SJS has implemented an integrated waste management system to ensure safe, efficient, and compliant disposal of all waste streams. Waste is collected through certified agents appointed by local authorities, with scheduled pickups to maintain operational efficiency and environmental hygiene. Parallely, hazardous waste is identified, securely stored, and disposed of exclusively through authorized vendors, with complete documentation for compliance and traceability	<ul style="list-style-type: none"> • Ensured safe and compliant disposal of all waste streams, minimizing environmental contamination risks. • Improved operational efficiency and hygiene through scheduled waste collection by certified agents. • Enhanced regulatory compliance and traceability • Fulfilled extended producer responsibility obligations • Enhanced company reputation by demonstrating proactive environmental stewardship and compliance.
	9.	Color-Coded Waste Segregation System	Adoption of red, blue, green and yellow bins has enabled SJS in efficient segregation and emergency identification, supporting safe waste handling.	
	10.	Registration on Extended Producer Responsibility (EPR) Platforms	SJS is registered on Extended Producer Responsibility (EPR) platforms to take accountability for the collection, recycling, and proper disposal of its packaging waste.	
	11.	Innovative Technology: Implementation of Sewage Treatment Plant (STP) and Effluent Treatment Plant (ETP)	SJS has installed STP and ETP systems to ensure effective treatment of domestic and industrial wastewater. This prevents contamination of natural water bodies and enables water reuse in non-potable applications.	Environmental protection: Effective treatment of wastewater has minimized environmental pollution and protected water bodies from contamination. Additionally, improved wastewater quality and reduced risk of environmental contamination have been achieved
Reducing Impact Due to Waste Generation	12.	Recycling of Used Oil	Used lubricating oils are responsibly collected and recycled through authorized agencies thereby preventing potential soil and water pollution.	These waste management initiatives have significantly reduced the volume of waste sent to landfills and promoted a circular approach to industrial resource use
	13.	Reuse of Empty Barrels	SJS sends empty chemical and oil barrels for reuse, extending the life cycle of materials and reducing the volume of industrial waste	

Business Responsibility & Sustainability Report (Contd.)

5.

Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

Yes, the Company has a comprehensive and robust Business Continuity and Disaster Management Plan in place, designed to ensure operational resilience and minimize disruption to customer operations in the event of unforeseen circumstances. The plan covers contingencies across all critical functions, including IT systems, infrastructure, and responses to natural disasters.

To maintain a high level of preparedness, employees undergo regular training on the implementation of the plan, enabling swift and effective action during emergencies. This proactive approach not only safeguards business continuity but also reinforces the Company's commitment to reliability, risk mitigation, and customer trust.

The policy is maintained internally and is made available to customers upon request, reflecting the Company's transparency and alignment with global best practices in risk and crisis management.

6.

Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?⁷⁰

No significant adverse impact to the environment has arisen from the value chain of the entity.

7.

Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.⁷¹

100%

8.

How many Green Credits have been generated or procured:

- | | |
|--|--|
| a. By the listed entity | The Company is actively working towards aligning its sustainability initiatives with emerging frameworks for Green Credit generation and is in the process of evaluating opportunities under relevant schemes to support future participation. |
| b. By the top ten (in terms of value of purchases and sales respectively) value chain partners | Assessment of Green Credit generation or procurement by the top ten value chain partners is underway and will be incorporated into the Company's sustainability reporting in the near term. |

⁷⁰ GRI 308-2

⁷¹ GRI 308-1, GRI 308-2

PRINCIPLE 7

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT



We believe that businesses, when engaging in influencing public and regulatory policy, should do so in a responsible, transparent, and ethical manner. The Company remains committed to conducting its interactions with industry bodies, government authorities, and other stakeholders with integrity, while ensuring compliance with applicable laws, regulations, and governance standards.

Through constructive participation in industry forums and associations, the Company seeks to contribute towards the development of sustainable business practices, responsible growth, and policies that support long-term economic and social progress. The Company does not engage in any unfair, anti-competitive, or unethical advocacy practices and continues to uphold transparency and accountability in all such engagements.

Note : The disclosures under this Principle for SJS are on a standalone basis.

ESSENTIAL INDICATORS:

1. A) Affiliations with trade and industry chambers/ associations:

Number of affiliations with trade and industry chambers/ associations.⁷²

The Company is a member of 6 associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry	National
2.	Indo America Chamber of Commerce	National
3.	The Plastic Export Promotion Council	National
4.	The Automotive Component Manufacturers Association	National
5.	Quality Circle Forum of India	National
6.	The Society of Indian Automobile Manufacturers	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
There has been no adverse orders or findings of anti-competitive conduct issued by any regulatory authorities against the Company.		
The Company maintains a strong commitment to fair competition and operates within the boundaries of applicable antitrust laws and regulations. Consequently, no specific corrective measures have been deemed necessary.		

⁷² GRI 2-28

Business Responsibility & Sustainability Report (Contd.)

LEADERSHIP INDICATORS:

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

S. 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
As a company, we do not advocate for public policy positions.					

PRINCIPLE 8

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT



We believe that inclusive growth and social development are essential for building resilient and sustainable communities. The Company remains committed to supporting community development initiatives through responsible CSR activities focused on education, healthcare, environmental sustainability, skill development, social welfare, and support for underprivileged and vulnerable groups.

Through its community engagement initiatives, the Company strives to create a positive social impact and contribute towards improving the quality of life in the communities where it operates. The Company continues to work towards creating long-term value for society through responsible and inclusive growth.

ESSENTIAL INDICATORS:

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:⁷³:

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
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This section is not applicable to the Company as there were no projects that required SIA to be undertaken under Law.

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 ₹)
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This section is not applicable to the Company as there were no projects that required Rehabilitation and Resettlement (R&R).

⁷³ GRI 413-1

3. Community redressal mechanism:

Describe the mechanisms to receive and redress grievances of the community⁷⁴.

The Grievance Redressal Mechanism (GRM) plays a critical role in fostering strong relationships with the local community, ensuring that the Company maintains its social license to operate and effectively implements community development initiatives. As part of the GRM framework, the Company has deployed dedicated local employees who regularly engage with community members to assess and address their concerns. This proactive approach enables the Company to remain responsive to the evolving needs of the community and strengthen stakeholder trust.

The grievance redressal process follows a systematic, multi-step approach, beginning with the establishment of accessible channels for individuals or groups to voice their concerns. These grievances are then assessed and resolved in a fair, transparent, and timely manner.

Mechanisms include:

- **Engagement through Local Governance Bodies**

The Company collaborates with the local panchayat on a regular basis to identify community needs and address them through targeted Corporate Social Responsibility (CSR) initiatives.

- **Direct Community Interaction and Feedback Collection**

Company representatives conduct regular visits to the local community to gather feedback, assess the impact of CSR projects, and monitor their implementation. This hands-on approach ensures that CSR initiatives remain aligned with community requirements and enables continuous improvement in project effectiveness.

By maintaining active engagement with the community and prioritizing transparent grievance resolution, the Company enhances its ability to implement impactful CSR programs while fostering long-term, sustainable community development.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:⁷⁵

Category	FY 2025-26 (Current Financial Year) (%)	FY 2024-25 (Previous Financial Year) (%)
Directly sourced from MSMEs/ small producers	35.15	35.27
Directly from within India(including MSME)	68.14	51.29

* Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter

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 (Current Financial Year) (%)	FY 2024-25 (Previous Financial Year) (%)
Rural	86	88
Semi- Urban	-	-
Urban	-	-
Metropolitan	14	12

*Note :

Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter.

The disclosures under this parameter are presented on a standalone basis for SJS.

⁷⁴ GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1

⁷⁵ GRI 204-1

Business Responsibility & Sustainability Report (Contd.)

LEADERSHIP INDICATORS:

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
This section is not applicable, since there were no projects with SIA notification.	

2.

Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by Government bodies:

The company remains dedicated to serving society and supporting those in need and is in the process of identifying aspirational districts for the implementation of CSR projects in the near future.

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) ("Consolidated"):	While a formal preferential procurement policy specifically aimed at suppliers from marginalized or vulnerable groups has not yet been implemented, as part of its ongoing efforts to strengthen ESG performance, the Company is actively exploring the integration of inclusive procurement principles and may work towards developing such initiatives in the near future.
(b) From which marginalized /vulnerable groups do you procure?	The Company primarily procures goods and services from registered vendors and suppliers that meet stringent quality, safety, and compliance requirements and therefore, procurement does not currently extend to individuals or entities specifically classified under marginalized or vulnerable groups. However, the Company remains committed to fostering inclusive and responsible sourcing practices and continues to assess opportunities to enhance supplier diversity in alignment with its sustainability and ESG objectives.
(c) What percentage of total procurement (by value) does it constitute?	Nil

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
This particular section does not find applicability within the context of the Company, as the nature of its operations does not involve the development, ownership, or acquisition of intellectual properties based on traditional knowledge. The Company's intellectual property portfolio primarily comprises innovations and technologies derived from modern engineering, research and development, and advanced manufacturing processes. As such, there were no benefits derived or shared from traditional knowledge-based intellectual property during the reporting period.				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:

Name of authority	Brief of the Case	Corrective action taken
This particular section does not find applicability within the said context.		

6. Details of beneficiaries of CSR Projects:

SJS Enterprises Limited

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Let's Feed the Needy	100 approx.	100%
2.	Different Art Centre	50 approx	100%
3.	CBCI Society for Medical Education	54 People	100%
4.	Sponsoring to Mr. Kumar Manikandan, Paralympic Athlete	1	100%

SJS Decoplast Private Limited

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Rotary Club of Coimbatore Metropolis Trust – Project Hope after Fire (Treatment of burn injuries for underprivileged patients across India)	24	100
2.	Changemakers of Kanakapura Road Association – Funding support for Project Garuda (CCTV surveillance initiative for Kanakapura Road)	-*	-*
3.	Tree Plantation Drive (2,750 trees – PAN India Initiative)	-*	-*
4.	Healthcare Infrastructure (short- term project) – Basic amenities donations to government hospitals	10,000	100
5.	Distribution of 5 Trio-Scooters to Physically Challenged Individuals Identified by the Labour Department, Bangalore	5	100
6.	Installation of 10 RO Plants (capacity of 250 LPH) at aspirational districts (proposed to be spent at Gadag and Raichur).	50,000	100

* Note: Quantification of beneficiaries under these CSR projects is not feasible, as the impact and outreach of such initiatives are not measurable in quantitative terms.

Walter Pack Automotive Products India Private Limited

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Women Empowerment Project (Tailoring, Beautician & Computer courses)	380	100

Note: CSR Impact Assessment was conducted by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru.

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE 9 **BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER**



The Company’s commitment to providing quality products and services while maintaining high standards of safety, reliability, transparency, and ethical conduct across all customer interactions. We believe that by doing so, we can build trust and loyalty with our customers and contribute to a sustainable future for all.

As a responsible business, we recognize the importance of engaging with and providing value to our consumers in a responsible manner. We aim to ensure that our products and services meet the needs of our customers while minimizing any negative impacts on society and the environment.

To achieve this, we strive to understand the needs and preferences of our customers and engage with them through various channels to provide the best possible experience. We also aim to provide accurate and transparent information about our products and services, including their safety, quality, and environmental impact.

We believe in responsible marketing practices and avoid any form of deceptive advertising or promotion. Our pricing policies are fair and transparent, and we do not engage in any anti-competitive behaviour.

ESSENTIAL INDICATORS:

1. Consumer Complaints and feedback:

Describe the mechanisms in place to receive and respond to consumer complaints and feedback.⁷⁶

Mechanisms in place to receive and respond to consumer complaints and feedback:

- **Multiple Feedback Channels:** Consumers can provide feedback via email, telephone, the company website, and physical feedback forms.
- **Dedicated Consumer Response Cells:** These cells are available to directly address consumer queries and actively gather feedback.
- **Formal Complaint Procedure:** A documented and approved procedure is in place for managing all consumer complaints.
- **Centralized Routing:** All complaints are directed to an internal quality check team for review and processing.
- **Detailed Complaint Registers:** Comprehensive records are maintained, documenting mitigation strategies and the entire complaint lifecycle from registration to resolution.
- **Broad Complaint Coverage:** The procedure addresses various complaint types, including general customer complaints, product rejections, warranty issues, and emergency support.
- **CAPA Implementation:** The Company strives to implement Corrective and Preventive Actions (CAPA) for each product, aiming for proactive risk management and improved planning.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

⁷⁶ GRI 2-16, GRI 2-25, GRI 2-26

SJS products conform to our customers' specifications and regulatory requirements. Additionally, information is provided to the customer on all raw materials included in the products supplied.

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

Category	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	06	Nil	During the financial year, all complaints received were of a general nature and were resolved in a timely manner with utmost priority.

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

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

5. Cyber security policy:

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.⁷⁷

The Company maintains a robust cybersecurity framework, prioritizing the establishment of a disaster recovery site for operational resilience and rapid restoration following cyber incidents. This infrastructure employs advanced technologies and redundant systems to ensure secure enterprise data backups.

Our paramount cybersecurity policy mandates comprehensive protection of digital assets, encompassing information systems, networks, data security, roles, responsibilities, and incident response.

The IT Team oversees security implementation, training, and breach investigations. The System Administrator is responsible for deploying firewalls, anti-malware solutions, and access authentication, alongside regular employee security training. Collectively, the Company's cybersecurity policy provides a comprehensive framework for managing cybersecurity and data privacy risks.

The policy can be accessed at the given link:

<https://www.sjsindia.com/investors.html#policies>

6. Corrective Actions:

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

No specific corrective actions were required or undertaken by the Company during the reporting period.

⁷⁷ GRI 2-23

Business Responsibility & Sustainability Report (Contd.)

7. Provide the following information relating to data breaches:

Particulars	2025-26	2024 - 25
a. Number of instances of data breaches	Nil	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil	Nil
c. Impact, if any, of the data breaches	Nil	Nil

**Reasonable assurance has been carried out by J. Sundharesan and Associates Practicing Company Secretaries, Bengaluru on the said parameter*

LEADERSHIP INDICATORS:

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

Details about our products and offerings are provided and are available at dedicated sections on the official website of the Company:

S.J.S Enterprises Limited

<https://www.sjsindia.com/our-product.php>

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 Production Part Approval Process Document (PPAP) outlining key information to all customers.

Steps taken to inform and educate consumers about safe and responsible usage of products:

- **Product Information Labeling:**

The Company ensures that all products carry relevant information regarding safe and responsible usage, in compliance with applicable regulations.

- **Material Marking System:**

A standardized marking system is used on products and components to facilitate identification and classification of materials.

- **Support for Recycling and Reuse:**

The marking system enables end users and recycling facilities to easily sort and process materials, promoting efficient recycling or reuse.

- **Environmental Awareness:**

By supporting clear material separation and recycling, the Company contributes to reducing waste and advancing environmental sustainability.

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

This section is not applicable to SJS as the Company does not provide essential services.

4.**(a) Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief:**

Yes, as the Entity supplies to OEMs, the product information is displayed as per customers' requirements, wherever applicable. Additionally, the Company displays product information in strict compliance with the requirements mandated by local laws and regulations. This reflects the Company's dedication to transparency, regulatory compliance, and responsible business practices.

(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) :

Recognizing the importance of customer satisfaction, the Entity actively seeks feedback through various channels. Questionnaire about the quality, response and delivery check are circulated among customers annually. This feedback, helps identify any grievances and appropriate corrective measures are designed and implemented accordingly.

Business Responsibility & Sustainability Report (Contd.)

Independent Reasonable Assurance Statement

To,
The Board of Directors,
S.J.S. Enterprises Limited,
Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village,
Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India.

1. ENGAGEMENT OVERVIEW

S.J.S. Enterprises Limited (hereinafter referred to as 'the Company') engaged J Sundharesan & Associates, Company Secretaries (hereinafter referred to as 'JSA', 'we', 'our' or 'the Engagement Team'), to conduct an independent reasonable level assurance engagement on the Business Responsibility and Sustainability Report (hereinafter 'the Report' or 'the BRSR') for the financial year from 01.04.2025 to 31.03.2026. The Report has been prepared and published by the Company in accordance with the applicable SEBI regulatory framework.

This Independent Reasonable Assurance Statement (hereinafter 'the Statement') is addressed to the Board of Directors of S.J.S. Enterprises Limited and is intended for informing all stakeholders of the Company.

2. NATURE AND LEVEL OF ASSURANCE

JSA has conducted a Reasonable Level of Assurance engagement on the BRSR Core Indicators of the Company as specified in Annexure I of this Statement. Reasonable assurance is a high level of assurance, though not an absolute level of assurance. Our evidence-gathering procedures are designed to obtain sufficient appropriate evidence to support our conclusion. A reasonable assurance engagement involves more extensive procedures than a limited assurance engagement.

The assurance engagement was conducted in accordance with:

- International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information; and
- ISAE 3410 – Assurance Engagements on Greenhouse Gas Statements.

3. REPORTING FRAMEWORK AND APPLICABLE CRITERIA

The Report has been prepared by the Company with reference to the following frameworks and standards:

1. BRSR Core Framework for assurance and ESG disclosures for value chain – SEBI vide Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 and SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").
2. BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and as amended from time to time, including the updated Industry Standard on Reporting of BRSR Core Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 and SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").
3. Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core
4. The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol).
5. Any other applicable Standards, Circulars, Guidelines and Amendments thereof.

4. SCOPE AND BOUNDARY OF ASSURANCE

The scope of our assurance engagement includes an independent reasonable level of assurance of the BRSR Core Attributes and Key Performance Indicators (KPIs) as listed in Annexure I to this Statement, for the financial year FY 2025-26.

Reporting Boundary:

The reporting and assurance boundary covers the operations and facilities of S.J.S. Enterprises Limited on a consolidated basis unless otherwise specified under the respective parameter. The reporting boundary encompasses the following:

Entity / Boundary	Details
Legal Name	S.J.S. Enterprises Limited
CIN	L51909KA2005PLC036601
Registered Office	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka -560082 India
Reporting Period	01.04.2025 to 31.03.2026
Facilities / Units Covered	Registered Office, Corporate Office and the Plants
Reporting Basis	Consolidated unless otherwise specified
Stock Exchange Listing	NSE and BSE

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope above.
- Data review outside the operational sites mentioned in the reporting boundary.
- Validation of any data and information other than those presented in the Findings and Conclusion section of this Statement.
- Forward-looking statements, product- or service-related information, and external information sources or expert opinions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention, and assertions related to intellectual property rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.
- Assessment of legal compliance; compliance with legal requirements is the responsibility of the Company.

5. MANAGEMENT'S RESPONSIBILITY

The preparation and presentation of the Report, including the identification of stakeholders, the determination of material aspects, and the design and implementation of internal controls over sustainability reporting, is the sole responsibility of the management and Board of Directors of S.J.S. Enterprises Limited. JSA has not been involved in the preparation of any of the material included in the Report. The Company's management is responsible for:

- Maintaining processes and procedures for collecting, analyzing, and reporting the information in the Report;
- Ensuring the quality and consistency of information presented in the Report;
- Ensuring adherence to the applicable reporting criteria and standards referenced above;
- The authenticity of the underlying data provided to JSA for the purpose of this assurance engagement.

Business Responsibility & Sustainability Report (Contd.)

6. ENGAGEMENT TEAM RESPONSIBILITY

Our responsibility is to express a conclusion on the Subject Matter (BRSR Core Indicators) within the defined scope of assurance, based on the evidence gathered during the engagement and in accordance with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. This Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

7. STATEMENT OF INDEPENDENCE AND COMPETENCE

J Sundharesan & Associates is an independent Company Secretaries firm. We confirm our independence from S.J.S. Enterprises Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and its stakeholders.

The engagement team was assembled based on knowledge, experience, and qualifications relevant to this assignment. The team comprises professionals with experience in sustainability assurance, ESG disclosures, greenhouse gas accounting, and applicable assurance standards. Our team operates in accordance with the Code of Ethics for Professionals issued by the Institute of Company Secretaries of India (ICSI).

8. ASSURANCE METHODOLOGY

JSA conducted this engagement in accordance with ISAE 3000 (Revised) and ISAE 3410 using a risk-based approach. Our engagement comprised a combination of desktop review, interaction with key personnel, document verification, on-site visits, and analytical procedures. Specifically, the engagement team undertook the following activities:

- Assessment of the suitability, comprehensiveness, reliability, and accuracy of the applicable reporting criteria and disclosure framework adopted by the Company.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR Core KPIs, and assessing the internal control mechanisms in place to ensure data quality.
- Review and examination of the data management systems, data flow processes, and reporting systems adopted by the Company for sustainability data.
- Application of analytical procedures and verification of source documents, supporting calculations, and underlying records on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the corporate office and Registered office level.
- Reconciliation of reported figures with audited financial statements and internal management information systems wherever applicable.
- On-site verification visits to selected facilities and offices of the Company to assess data collection and reporting processes.
- Critical review of the Report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.
- Evaluation of the design and implementation of internal controls for collecting, managing, and reporting BRSR Core Indicators.

The assurance engagement considers an inherent uncertainty of $\pm 5\%$ based on the materiality threshold for estimation errors and omissions. Our opinion on financial indicators is based on the third-party audited financial reports of the Company. JSA verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company.

9. INHERENT LIMITATIONS

Non-financial data, including sustainability-related data, is subject to more inherent limitations than financial data, given the nature and methods used for determining, calculating, or estimating such data. Non-financial performance information may be subject to measurement uncertainty resulting from incomplete scientific knowledge used to determine emission factors and other conversion factors associated with GHG and other environmental or social disclosures.

This assurance engagement does not include:

- A review of the Company's internal controls over sustainability reporting systems;
- An assessment of the Company's overall strategy, business model, or future commitments;
- Verification of information beyond the agreed reporting boundary;
- Any assessment of legal compliance;
- An opinion on any forward-looking statements or claims about future performance.

10. FINDINGS AND CONCLUSION

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR.

In our view, the information presented by S.J.S. Enterprises Limited in its BRSR Report for the financial year FY 2025-26, in respect of the BRSR Core Indicators included within the scope of this assurance engagement, is complete, accurate, and reliable, and has been prepared in accordance with the reporting requirements specified in the BRSR Core framework and SEBI regulations.

11. USE AND DISTRIBUTION OF THIS STATEMENT

This Independent Reasonable Assurance Statement has been prepared solely for the management and Board of Directors of S.J.S. Enterprises Limited and for inclusion in the Company's BRSR Report for the financial year FY 2025-26. It should not be relied upon by any other party or for any other purpose. JSA does not accept or assume responsibility to anyone other than the Company for JSA's work, for this Statement, or for the conclusions expressed herein.

For **J Sundharesan & Associates**
Company Secretaries

J Sundharesan

Founder & Chief Advisor
FCS No: 5229, CP No: 5164
UDIN: F005229H000304671

Place: Bengaluru
Date: 7th May, 2026

Business Responsibility & Sustainability Report (Contd.)

ANNEXURE I – BRSR CORE INDICATORS VERIFIED

The following BRSR Core Attributes and Key Performance Indicators were subject to reasonable assurance for the Financial Year FY 2025-26:

Sl. No.	BRSR Core Attribute	BRSR Core Indicators / KPIs	Cross reference to BRSR
1	Greenhouse Gas (GHG) Footprint	<ul style="list-style-type: none"> Total Scope 1 emissions (tCO₂e) Total Scope 2 emissions (tCO₂e) GHG Emission Intensity (Scope 1+2) per rupee of turnover GHG Emission Intensity (Scope 1+2) adjusted for PPP 	Principle 6 Essential Indicator 7
2	Water Footprint	<ul style="list-style-type: none"> Total water extraction (KL) Total water consumption (KL) Water consumption intensity per rupee of turnover Water discharge by destination and level of treatment (KL) 	Principle 6 Essential Indicator 3 Principle 6 Essential Indicator 4
3	Energy Footprint	<ul style="list-style-type: none"> Total energy consumed (GJ) % of energy from renewable sources Energy intensity per rupee of turnover Energy intensity per rupee of turnover adjusted for PPP 	Principle 6 Essential Indicator 1
4	Embracing Circularity (Waste Management)	<ul style="list-style-type: none"> Plastic waste / E-waste / Bio-Medical Waste / Construction & Demolition / Battery / Radioactive / Other Hazardous / Other Non-Hazardous / Total Waste (MT) Waste intensity per rupee of turnover Total waste recovered (recycling, re-use, recovery) Total waste disposed by nature of disposal method 	Principle 6 Essential Indicator 9
5	Employee Well-being and Safety	<ul style="list-style-type: none"> Spending on well-being measures as % of total revenue Total recordable work-related injuries Lost Time Injury Frequency Rate (LTIFR) No. of fatalities / High consequence injuries 	Principle 3 Essential Indicator 1.c Principle 3 Essential Indicator 11
6	Enabling Gender Diversity in Business	<ul style="list-style-type: none"> Gross wages paid to females as % of total wages paid Complaints on POSH (filed, upheld, pending) 	Principle 5 Essential Indicator 3.b Principle 5 Essential Indicator 7
7	Enabling Inclusive Development	<ul style="list-style-type: none"> Input material sourced from MSMEs / small producers as % of total purchases Job creation in smaller towns – wages as % of total wage cost (Rural / Semi-Urban / Urban / Metro) 	Principle 8 Essential Indicator 4 Principle 8 Essential Indicator 5
8	Fairness in Engaging with Customers and Suppliers	<ul style="list-style-type: none"> Instances of data loss/breach as % of total data breaches or cyber security events Number of days of accounts payable 	Principle 9 Essential Indicator 7 Principle 1 Essential Indicator 8
9	Open-ness of Business	<ul style="list-style-type: none"> Purchases from trading houses as % of total purchases / Number of trading houses / Top 10 concentration Sales to dealers / distributors as % of total sales / Number / Top 10 concentration Share of RPTs in Purchases / Sales / Loans & Advances / Investments 	Principle 1 Essential Indicator 9

ANNEXURE II – SITES SELECTED FOR VERIFICATION

S.No.	Site / Facility	Location
1	Registered Office & Corporate Office	Sy No 28/P16 of Agra village and Sy No 85/P6 of B.M Kaval, Village, Kengeri Hobli Bangalore, Bangalore Rural, Karnataka - 560082 India